

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
 County of Boone } ea.

March Session of the January Adjourned

Term. 20 05

In the County Commission of said county, on the

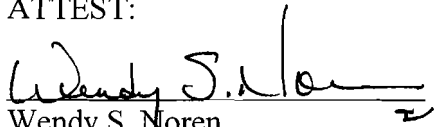
10th day of March 20 05

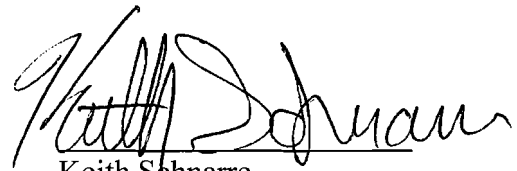
the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby re-appoint Wanda F. Marvel to Boone County Group Homes and Family Support for a term to expire on February 21, 2008.

Done this 10th day of March, 2005.

ATTEST:


 Wendy S. Noren
 Clerk of the County Commission


 Keith Schnarre
 Presiding Commissioner


 Karen M. Miller
 District I Commissioner


 Skip Elkin
 District II Commissioner

Keith Schreier, Presiding Commissioner
Karen M. Miller, District I Commissioner
Skip Elkin District II Commissioner



Boone County Government Center
801 E. Walnut, Room 245
Columbia, MO 65201
573-886-4305 • FAX 573-886-4311
E-mail: commission@boonecountymo.org

Boone County Commission

Reappointed - Term Expires 2/21/2008

BOONE COUNTY BOARD OR COMMISSION APPLICATION FORM

Board or Commission: Boone County Group Homes & Family Support Term: 3 years

Current Township: Boone County Today's Date: Feb 4, 2005

Name: Wanda F. Marvel

Home Address: 2609 Summit Rd. Columbia, MO Zip Code: 65203

Business Address: 4712 Country Club Dr. Jefferson City, MO Zip Code: 65109-4541

Home Phone: 573/445-9427 Work Phone: 573/893-3700 X1325
Fax: 573/893-2809 E-mail: wmarvel@mail.mhanet.com

Qualifications: Legal guardian of a developmental disabled brother; master's prepared
registered nurse; currently work at the Missouri Hospital
Association in governmental relations.

Past Community Service: Boone County Group Homes & Family Support (2001-2005)
Carpe Diem Hospice Board Member; City of Columbia Insurance
& Healthcare Committee; President of the MU Graduate Nursing Assoc .

References: Current member of the American Nurses' Association.
Becky Miller - Missouri Hospital Association;
Mary Standfor - Carfax;
Dwain Gardner - Capt. Nemos

I have no objections to the information in this application being made public. To the best of my knowledge at this time I can serve a full term if appointed. I do hereby certify that the above information is true and accurate.

Wanda Marvel
Applicant Signature

Return Application To: Boone County Commission Office
Boone County Government Center
801 East Walnut, Room 245
Columbia, MO 65201
Fax: 573-886-4311

Int - KS. 3/3 e 4:30

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STATE OF MISSOURI

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March Session of the January Adjourned

Term. 20 05

County of Boone

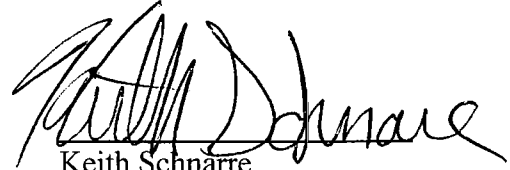
In the County Commission of said county, on the

15th day of March 20 05

the following, among other proceedings, were had, viz:

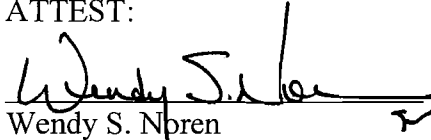
Now on this day the County Commission of the County of Boone does hereby award bid 18-28FEB05 for County Roadside Trash Pickup to AAA Waste Management. It is further ordered that the Presiding Commissioner be hereby authorized to sign said contract.

Done this 15th day of March, 2005.

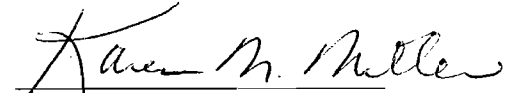


Keith Schnarre
Presiding Commissioner

ATTEST:



Wendy S. Noren
Clerk of the County Commission



Karen M. Miller
District I Commissioner



Skip Elkin
District II Commissioner

Boone County Purchasing

Melinda Bobbitt, CPPB
Director



601 E. Walnut, Room 208
Columbia, MO 65201
Phone: (573) 886-4391
Fax: (573) 886-4390

114-2005

MEMORANDUM

TO: Boone County Commission
FROM: Melinda Bobbitt, CPPB
DATE: March 4, 2005
RE: 18-28FEB05 – County Roadside Trash Pickup

The Bid for the County Roadside Trash Pickup closed on February 28, 2005. One bid was received. Purchasing and the Public Work's department recommend award to AAA Waste Management for submitting the low bid.

The term and supply contract will be paid out of department 2040 - PW Maintenance Operations, account number 71100 – Outside Services. \$961,000 remains in the account.

ATT: Bid Tabulation

cc: David Mink, Public Works
Bid File

Bid Tabulation

05-27JAN04 - County Roadside Trash Pickup

		Handyman Haulers
4.7.1.	PER HOUR CHARGE	\$ 70.00
4.7.2.	List of Equipment	Included
4.7.3.	Maximum % increase for: 2nd Year	0%
	3rd Year	0%
	4th Year	10%
	5th Year	0%
4.7.4.	Contact information	Included

No bids

Crown Power and Equipment

**PURCHASE AGREEMENT
FOR
COUNTY ROADSIDE TRASH PICKUP**

THIS AGREEMENT dated the 15 day of MARCH 2005 is made between Boone County, Missouri, a political subdivision of the State of Missouri through the Boone County Commission, herein "County" **AAA Waste Management**, herein "Contractor."

IN CONSIDERATION of the parties performance of the respective obligations contained herein, the parties agree as follows:

1. Contract Documents - This agreement shall consist of this Purchase Agreement for **County Roadside Trash Pickup**, bid number **18-28FEB05**, Introduction and General Conditions of Bidding, Primary Specifications, Response Presentation and Review, the unexecuted Response Form, Standard Terms and Conditions, as well as the Contractor's bid response dated February 28, 2005 and executed by David Holliday on behalf of the Contractor. All such documents shall constitute the contract documents which are attached hereto and incorporated herein by reference. Service or product data, specification and literature submitted with bid response may be permanently maintained in the County Purchasing Office bid file for this bid if not attached. In the event of conflict between any of the foregoing documents, Introduction and General Conditions of Bidding, Primary Specifications, Response Presentation and Review, the unexecuted Response Form, Standard Terms and Conditions, all prevail and control over the Contractor's bid response.

2. Contract Duration - This agreement shall commence on the date written above and extend through February 28, 2006 subject to the provisions for termination specified below. This agreement may be extended beyond the expiration date by order of the County for four additional one year periods subject to the pricing clauses in the Contractor's bid response and thereafter on a month to month basis in the event the County is unable to re-bid and/or award a new contract prior to the expiration date after exercising diligent efforts to do so or not; provided, however, that from and after the expiration date of this agreement any annual extensions thereof, Contractor shall have the right to terminate this agreement upon thirty days advance written notice of termination.

3. Basic Services - The County agrees to purchase from the Contractor and the Contractor agrees to supply the County the service identified and responded to. Service will be provided as required in the bid specifications and in conformity with the contract documents for the prices set forth in the Contractor's bid response, as needed and as ordered by County.

4. Billing and Payment - All billing shall be invoiced to the Boone County Public Works Department and billings may only include the prices listed in the Contractor's bid response. No additional fees for delivery or extra services not included in the bid response or taxes shall be included as additional charges in excess of the charges in the Contractor's bid response to the specifications. The County agrees to pay all invoices within thirty days of receipt; Contractor agrees to honor any cash or prompt payment discounts offered in its bid response if county makes payment as provided therein. In the event of a billing dispute, the County reserves the right to withhold payment on the disputed amount; in the event the billing dispute is resolved in favor of the Contractor, the County agrees to pay interest at a rate of 9% per annum on disputed amounts withheld commencing from the last date that payment was due.

5. Binding Effect - This agreement shall be binding upon the parties hereto and their successors and assigns for so long as this agreement remains in full force and effect.

6. **Entire Agreement** - This agreement constitutes the entire agreement between the parties and supersedes any prior negotiations, written or verbal, and any other bid or bid specification or contractual agreement. This agreement may only be amended by a signed writing executed with the same formality as this agreement.

7. **Termination** - This agreement may be terminated by the County upon thirty days advance written notice for any of the following reasons or under any of the following circumstances:

- a. County may terminate this agreement due to material breach of any term or condition of this agreement, or
- b. County may terminate this agreement if in the opinion of the Boone County Commission if delivery of products are delayed or products delivered are not in conformity with bidding specifications or variances authorized by County, or
- c. If appropriations are not made available and budgeted for any calendar year.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

AAA WASTE MANAGEMENT

by David Hollibaugh
title secretary
address 5150 County Rd 325
Bolton, MO 65251

BOONE COUNTY, MISSOURI

by Boone County Commission
Keith Spinarre, Presiding Commissioner

APPROVED AS TO FORM:

[Signature]
County Counselor

ATTEST:

Wendy S. Noren
Wendy S. Noren, County Clerk

AUDITOR CERTIFICATION

In accordance with RSMo 55.660, I hereby certify that a sufficient unencumbered appropriation balance exists and is available to satisfy the obligation(s) arising from this contract. (Note: Certification of this contract is not required if the terms of the contract do not create a measurable county obligation at this time.)

no encumbrance required 3/8/05 2040-71100 Term/Supply
Signature [Signature] Date Appropriation Account

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
 County of Boone } ea.

March Session of the January Adjourned

Term. 20 05

In the County Commission of said county, on the

15th day of March 20 05

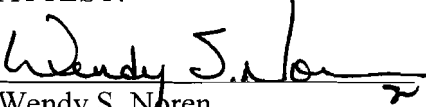
the following, among other proceedings, were had, viz:

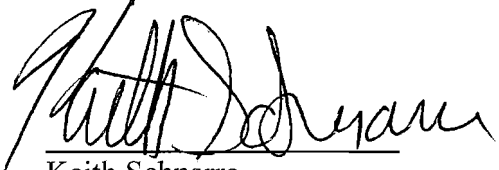
Now on this day the County Commission of the County of Boone does hereby approve the following variance recommendation from the Road and Bridge Advisory Committee:

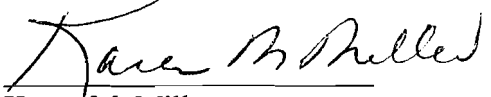
Allow variance to exceed from the maximum allowable width of 40' as described by Boone County Regulations, Appendix B-1, Drawing 410.01A to 120' for the OTSCON Driveway entrance located at 50 N. Rangeline Road.

Done this 15th day of March, 2005.

ATTEST:


 Wendy S. Noren
 Clerk of the County Commission


 Keith Schnarre
 Presiding Commissioner


 Karen M. Miller
 District I Commissioner


 Skip Elkin
 District II Commissioner

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
 County of Boone } ea.

March Session of the January Adjourned Term. 20 05

In the County Commission of said county, on the 15th day of March 20 05

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the following variance recommendation from the Road and Bridge Advisory Committee:

Allow the following driveways to exceed the maximum allowable width of 30' as described by Appendix B-1, Drawing 410.01A as per the listed dimensions shown below, with the following conditions:

- A. All driveway improvements shall include flared wings for each driveway. Wings are not to be included in the width of driveway.
- B. Boone County shall place "NO PARKING" signs on both sides of Brookside Lane from Bethel Church Road to Bethel Lane.
- C. Developer shall re-locate mailbox pad approximately 130' west. This relocation will allow the intersection to remain clear.

127/129 Brookside Lane

- Allow extension from 38'10" to 51'. Extension can go either direction.

163/165 Brookside Lane

- Allow extension from 38'10" to 51'. Extension can go either direction.

221/223 Brookside Lane

- Allow extension from 38'10" to 51'. Maximum extension west shall not exceed 6' 1".

251/253 Brookside Lane

- Allow extension from 39'6" to 51'. Maximum extension east shall not exceed 5' 9".

278/280 Brookside Lane

- Allow extension from 39'10" to 51'. No extension allowed west. Extension must go east.

250/252 Brookside Lane

- Allow extension from 41' to 42'6". Extension can go either direction.

226/228 Brookside Lane

- Allow extension from 40'1" to 42'6". Extension can go either direction.

200/202 Brookside Lane

- Allow extension from 40'7" to 51'. Extension can go either direction.

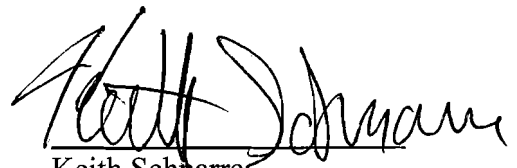
174/176 Brookside Lane

- Allow extension from 40'8" to 51'. Extension can go either direction.

148/150 Brookside Lane

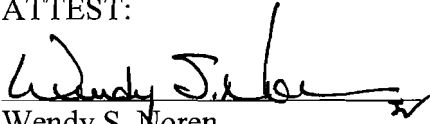
- Allow extension from 40'1" to 51'. Extension can go either direction.

Done this 15th day of March, 2005.

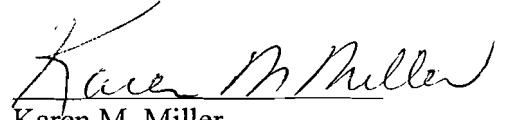


Keith Scharre
Presiding Commissioner

ATTEST:



Wendy S. Noren
Clerk of the County Commission



Karen M. Miller
District I Commissioner



Skip Elkin
District II Commissioner

CERTIFIED COPY OF ORDER

117-2005

STATE OF MISSOURI }
County of Boone } ea.

March Session of the January Adjourned

Term. 20 05

In the County Commission of said county, on the

15th day of March 20 05


the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby approve the following budget revision:

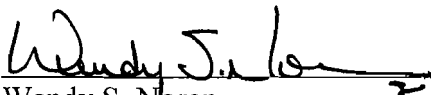
DEPARTMENT ACCOUNT AND TITLE	AMOUNT DECREASE	AMOUNT INCREASE
1123-86800-Emergency	\$1,485.00	
1263-91100: IVD – Prosecuting Attorney – Furniture and Fixtures		\$1,485.00

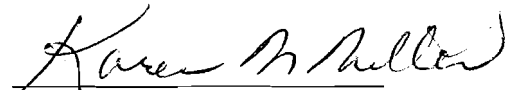
Said budget revision is for the purchase of furniture for the Prosecuting Attorney's Office Child Support Division.

Done this 15th day of March, 2005.


Keith Schnarre
Presiding Commissioner

ATTEST:


Wendy S. Noren
Clerk of the County Commission


Karen M. Miller
District I Commissioner


Skip Elkin
District II Commissioner

REQUEST FOR BUDGET REVISION

117-2005

BOONE COUNTY, MISSOURI

3/3/05

EFFECTIVE DATE

FOR AUDITORS USE

117-2005

Department				Account					Department Name	Account Name	(Use whole \$ amounts)	
											Transfer From	Transfer To
											Decrease	Increase
1	2	6	3	9	1	1	0	0	IVD - PA	Furniture & Fixtures		\$1485.00
1	1	2	3	8	6	8	0	0		Emergency Funds	\$1485.00	

Describe the circumstances requiring this Budget Revision. Please address any budgetary impact for the remainder of this year and subsequent years. (Use an attachment if necessary):

See attachment (memo & documents)

Do you anticipate that this Budget Revision will provide sufficient funds to complete the year? YES NO
If not, please explain (use an attachment if necessary):

Barbara Morris
Requesting Official

TO BE COMPLETED BY AUDITOR'S OFFICE

- A schedule of previously processed Budget Revisions/Amendments is attached.
- Unencumbered funds are available for this budget revision.
- Comments:

Agenda

[Signature]
Auditor's Office

[Signature]
DISTRICT I COMMISSIONER

[Signature]
DISTRICT II COMMISSIONER

**Family Support
Division****memo**

To: Commission
From: Barbara Morris
Date: 3/4/2005
Re: Office remodeling

We have added a receptionist to our office. We planned to put the secretary behind the receptionist and use the existing wall panels and desk units that we had. After looking at the configuration, it was decided that the area needed to be expanded to allow adequate space for the secretary. She also needs a better desk configuration.

I have received approval from the state to purchase the modular units needed to upgrade the desk area. They will reimburse on a depreciation basis after one year. They will not reimburse to remodel and move the counter forward.

We are asking for a Budget Revision for funds to cover the expense to purchase the modular unit. I believe I can pay for the remodeling out of Outside Services at this time and perhaps won't need additional funds to cover this expense.



Office of the Boone County Prosecuting Attorney

KEVIN M.J. CRANE, Prosecutor

Family Support Division
Courthouse, Columbia, Missouri 65201

573 886-4127
886-4100
FAX 886-4139

FAX TRANSMISSION COVER SHEET

DATE: 3-4-05

TO: June Pitchford

BUSINESS/AGENCY NAME: Auditor

FAX NUMBER: 4280 OFFICE NUMBER: _____

FROM: Barbara Morris

FAX NUMBER (573) 886-4139 OFFICE NUMBER (573) 886-4127

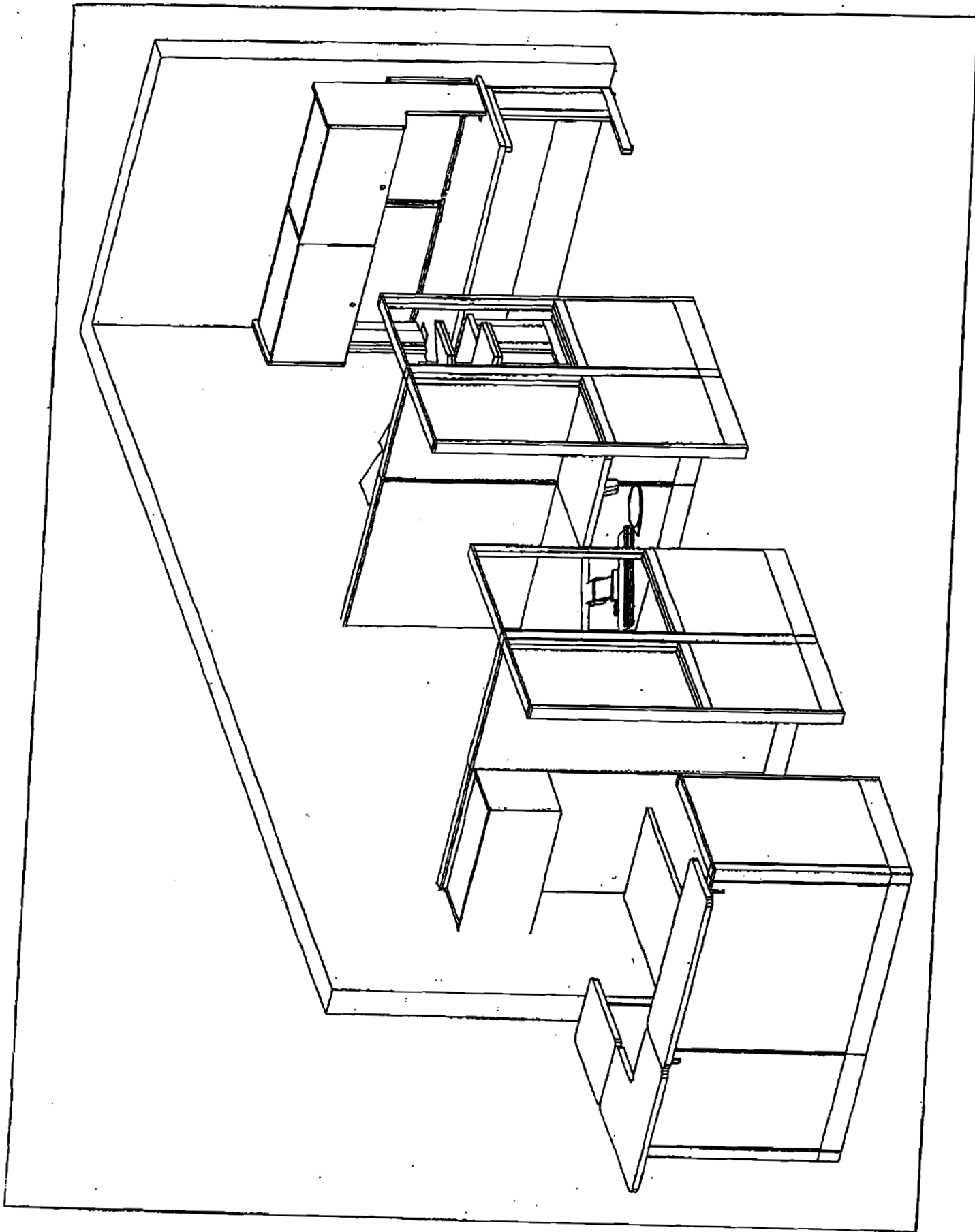
THIS FAX CONSISTS OF 8 PAGES (INCLUDING COVER SHEET)

RE: _____

COMMENTS:

These are the plans for our office. It is scheduled for the Comm. meeting Jul.

~~##~~ *Budget revision + revised memo*



1	WD243624-BN	S3 DIAG 90D CRNR WRKSF 24X36X2 4 T-EDGE LAMINATE	281.00	281.00
	TEXTURED /LGM	TEXTURED LAMINATES STORM GREY SILICA	146.12	146.12
	STDTRM /WG	TRIM STANDARD TRIM FINISHES WARM GREY		
				146.12
1	WR2424-BN	S3 RECT WRKSRF 24"D X 24"W T-E DGE LAMINATE	177.00	177.00
	TEXTURED /LGM	TEXTURED LAMINATES STORM GREY SILICA	92.04	92.04
	STDTRM /WG	TRIM STANDARD TRIM FINISHES WARM GREY		
	/N	GROMMET *** NO SELECTION ***		
				92.04
1	WR2430-BN	S3 RECT WRKSRF 24"D X 30"W T-E DGE LAMINATE	192.00	192.00
	TEXTURED /LGM	TEXTURED LAMINATES STORM GREY SILICA	99.84	99.84
	STDTRM /WG	TRIM STANDARD TRIM FINISHES WARM GREY		
	/N	GROMMET *** NO SELECTION ***		
				99.84

Sub Total:	\$2,004.00
Total:	2,004.00
Discount:	961.92
SYSTEMS 3000 Total:	\$1,042.08

Total:	2,394.00
Discount Total:	1,149.12
Installation Total:	240.00
Project Total:	\$1,484.88

3/4/05

FY 2005
Budget Amendments/Revisions
IV-D Child Support (1263)

Index #	Date Recd	Account	Account Name	\$Increase	\$Decrease	Reason/Justification	Comments
3/3/05		91100	Furniture & Fixtures	1,485		Purchase modular unit for secretary	See attached for 2005 Budget and YTD Actuals
		1123-86800	Emergency		1,485		

LEDGER YEAR	DEPT	ACCOUNT CLASS	ACCOUNT NAME	ORIGINAL APPROPRIATIONS	BUDGET ADJUSTMENTS	BUD	TITLE	BUD-ACT
2005	1263	90000	91000 OFFICE EQUIPMENT	200.00		200	.00	200.00
TOTAL				200.00		200	.00	200.00

*** END OF REPORT ***

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
 County of Boone } ea.

March Session of the January Adjourned

Term. 20 05

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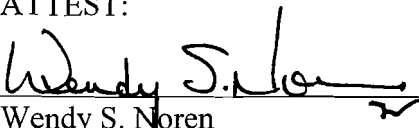
Now on this day the County Commission of the County of Boone does hereby approve the following budget revision:


DEPARTMENT ACCOUNT AND TITLE	AMOUNT DECREASE	AMOUNT INCREASE
1123-86800: Emergency	\$26,536.00	
1190-84100: Non- Departmental – Bond Interest Expense		\$26,536.00

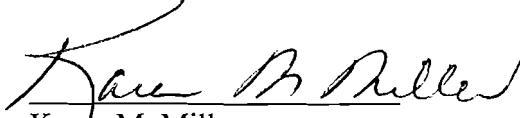
Said budget revision is to cover shortage in interest appropriation for FY2004 on Series 2003 Special Obligation Bonds.

Done this 15th day of March, 2005.

ATTEST:


 Wendy S. Noren
 Clerk of the County Commission


 Keith Schnarre
 Presiding Commissioner


 Karen M. Miller
 District I Commissioner


 Skip Elkin
 District II Commissioner

REQUEST FOR BUDGET REVISION

BOONE COUNTY, MISSOURI

12/31/2004

EFFECTIVE DATE

FOR AUDITORS USE

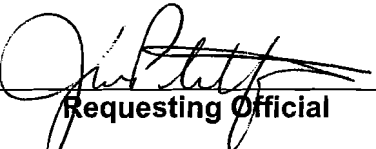
118-2005

(Use whole \$ amounts)

Department				Account				Department Name	Account Name	Transfer From Decrease	Transfer To Increase
1	1	2	3	8	6	8	0 0	General Fund-- Emergency	Emergency	26,536	
1	1	9	0	8	4	1	0 0	Non-Departmental	Bond Interest Exp.		26,536

Describe the circumstances requiring this Budget Revision. Please address any budgetary impact for the remainder of this year and subsequent years. (Use an attachment if necessary): **Cover shortage in interest appropriation for FY 2004 on Series 2003 Special Obligation Bonds. An incorrect amortization schedule was provided and used in preparing the FY 2004 budget. The error was not detected until early 2004. All scheduled principle and interest payments have been made during the year; this budget revision is necessary in order to correct an appropriation exceeded amount for General Fund Debt Service.**

Do you anticipate that this Budget Revision will provide sufficient funds to complete the year? YES NO
 If not, please explain (use an attachment if necessary):


 Requesting Official

TO BE COMPLETED BY AUDITOR'S OFFICE

- A schedule of previously processed Budget Revisions/Amendments is attached.
- Unencumbered funds are available for this budget revision.
- Comments:

Commission agenda


 Auditor's Office


 PRESIDING COMMISSIONER


 DISTRICT I COMMISSIONER


 DISTRICT II COMMISSIONER

Year 2004
 Dept 1190 NON-DEPARTMENTAL
 Acct 84100 INTEREST EXPENSE
 Fund 100 GENERAL FUND

Original Appropriation 156,115.00
 Revisions _____
 Original + Revisions 156,115.00
 Expenditures 182,650.83
 Encumbrances _____
 Actual To Date 182,650.83
 Remaining Balance 26,535.83
 Shadow Balance 26,535.83

Class/Account A ACCOUNT
 Account Type E EXPENSE
 Normal Balance D DEBIT

Expenditures by Period

January _____	July _____
February _____	August <u>76,507.50</u>
March <u>106,143.33</u>	September _____
April _____	October _____
May _____	November _____
June _____	December _____

F2=Key Scr F3=Exit F5=Ledger Transactions F7=Transactions

Should have been
\$182,651

2004 Emergency Fund
1123-86800

DATE	DEPARTMENT	DEPT. NO.	ACCOUNT	AMOUNT	BALANCE	DESCRIPTION
1/1/2004	Original budget			650,000	650,000	Original budget
4/20/2004	Commission Office	1121	91100	(1,335)	648,665	Commission chambers desk
6/4/2004	Human Resources	1115	92100	(650)	648,015	chair for HR director
6/17/2004	Non-Departmental	1190	71100	(1,140)	646,875	real estate appraisal
7/29/2004	County Counselor	1126	10100	(1,600)	645,275	Increase pos #664 Secretary from .5 FTE to .6 FTE
8/31/2004	County Counselor	1126	71105	(10,000)	635,275	Additional legal services
9/24/2004	Insurance & Safety	1191	71008	(8,610)	626,665	Tail insurance coverage for Dr. Allan
10/12/2004	Jury Services & Court Costs	1230	92301	(4,700)	621,965	Purchase unbudgeted Codec 6000 (video conference equip)
10/14/2004	Non-Departmental	1190	71101	(3,000)	618,965	Real estate appraisal
10/22/2004	Medical Examiner	1280	71101	(3,000)	615,965	Increase in autopsies due to new medical examiner
10/25/2004	Mail Services	1194	22000	(30,000)	585,965	Postage due primarily to increased election mailings
12/31/2004	Medical Examiner	1280	71101, 86300	(3,894)	582,071	Medical examiner professional services & testing
12/31/2004	Non-Departmental	1190	84100	(26,536)	555,535	Cover interest expense for 2003 Special Obligation Bonds
Total Revisions				<u>(94,465)</u>		

3/9/2005

FY 2004
 Budget Amendments/Revisions
 Non-Departmental (1190)

Index #	Date Recd	Account	Account Name	\$Increase	\$Decrease	Reason/Justification
1	6/17/2004	1123-86800	Emergency		1,140	real estate appraisal
		1190-71100	Outside Services	1,140		
2	8/18/2004	1190-71100	Outside Services		1,140	Correct budget revision #2004 43
		1190-71101	Professional Services	1,140		
3	8/31/2004	1190-91800	Land	75,000		Budget amendment - establish appropriation to purchase property at 217 N. Ninth St. (Jerry's School of Hairstyling)
		1190-91200	Buildings	187,650		
4	10/12/2004	1190-91800	Land	315,000		Budget amendment - establish appropriation to purchase Guarantee Land Title property , 607 E. Ash; includes \$1,000 for closing costs.
	10/12/2004	1190-91200	Building	356,000		
5	10/14/2004	1123-86800	Emergency		3,000	Transfer from Emergency to cover cost of appraisal of downtown property
		1190-71101	Professional Services	3,000		
6	3/9/2005	1123-86800	Emergency		26,563	Cover interest expense for 2003 Special Obligation Bonds
		1190-84100	Interest Expense	26,536		

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
 County of Boone } ea.

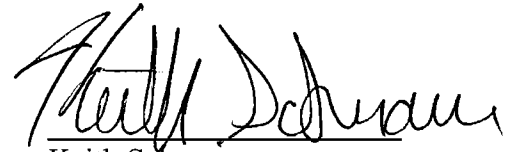
March Session of the January Adjourned Term. 20 05

In the County Commission of said county, on the 15th day of March 20 05

the following, among other proceedings, were had, viz:

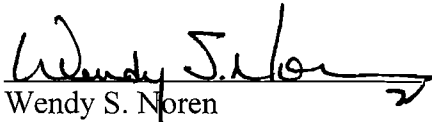
Now on this day the County Commission of the County of Boone does hereby accept the letter of engagement with KPMG for FY2004 financial audit. It is further ordered that the Presiding Commissioner be hereby authorized to sign said letter.

Done this 15th day of March, 2005.

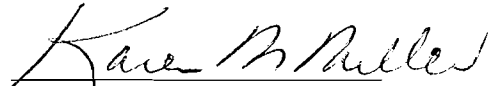


Keith Schnarre
 Presiding Commissioner

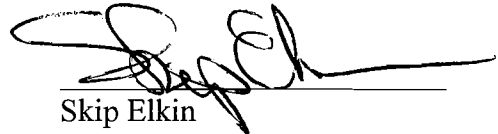
ATTEST:



Wendy S. Noren
 Clerk of the County Commission



Karen M. Miller
 District I Commissioner



Skip Elkin
 District II Commissioner



KPMG LLP
Suite 900
10 South Broadway
St. Louis, MO 63102-1761

Telephone 314 444 1400
Fax 314 444 1470
Internet www.us.kpmg.com

Ms. June Pitchford
Boone County Auditor
Boone County, Missouri
801 East Walnut – Room 205
Columbia, MO 65201-4890

February 9, 2005

Dear June:

PRIVATE

This letter will confirm our understanding of our engagement to provide professional services to Boone County, Missouri (the County).

Objectives and limitations of services

Financial Statement Audit Services

We will issue a written report upon our audit of the County's financial statements as set forth in Appendix I.

We have a responsibility to conduct and will conduct the audit of the financial statements in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, with the objective of expressing opinions as to whether the presentation of the financial statements conforms with accounting principles generally accepted in the United States of America.

In conducting the audit, we will perform tests of the accounting records and such other procedures, as we consider necessary in the circumstances, to provide a reasonable basis for our opinions on the financial statements. We also will assess the accounting principles used and significant estimates made by management, and evaluate the overall financial statement presentation.

Our audit of the financial statements is planned and performed to obtain reasonable, but not absolute, assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Absolute assurance is not attainable because of the nature of audit evidence and the characteristics of fraud. Therefore, there is a risk that material errors, fraud (including fraud that may be an illegal act), and other illegal acts may exist and not be detected by an audit of financial statements performed in accordance with the auditing standards generally accepted in the United States of America. Also, an audit is not designed to detect matters that are immaterial to the financial statements.



Our report will be addressed to the County Commissioners of Boone County, Missouri. We cannot provide assurance that an unqualified opinion will be rendered. Circumstances may arise in which it is necessary for us to modify our report or withdraw from the engagement.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we will consider the County's internal control in order to determine the nature, timing and extent of our audit procedures for the purpose of expressing opinions on the financial statements and not to provide assurance on internal control. In accordance with *Government Auditing Standards*, we are required to communicate that the limited purpose of our consideration of internal control may not meet the needs of some users who require additional information about internal control. We can provide other services to provide you with additional information on internal control which we would be happy to discuss with you at your convenience.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with certain provisions of laws, regulations, contracts and grants, violations of which could have a direct and material effect on the financial statements. However, our objective is not to provide an opinion on overall compliance with such provisions.

In accordance with *Government Auditing Standards*, we will prepare a written report, *Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards* (GAS report), on our consideration of internal control and tests of compliance made as part of our audit of the financial statements. While the objective of our audit of the financial statements is not to report on the County's internal control and we are not obligated to search for reportable conditions as part of our audit of the financial statements, this report will include any reportable conditions to the extent they come to our attention. Reportable conditions are significant deficiencies in the design or operation of internal control that could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The definition of *reportable conditions* does not include potential future internal control problems, that is, control problems coming to our attention that do not affect the preparation of financial statements for the period under audit. This report will also include all illegal acts and fraud and material violations of grants and contracts, and abuse. It will indicate that it is intended solely for the information and use of the County Commissioners and management of Boone County, Missouri and federal awarding agencies and pass-through entities and that it is not intended to be and should not be used by anyone other than these specified parties.

In accordance with *Government Auditing Standards* we will also issue a management letter to communicate other deficiencies in internal controls that are not reportable conditions and other



violations of grants and contracts, and abuse that comes to our attention unless clearly inconsequential.

In accordance with *Government Auditing Standards*, we are also required in certain circumstances to report fraud or illegal acts directly to parties outside the auditee.

OMB Circular A-133 Audit Services

We will also perform audit procedures with respect to the County's major federal programs in accordance with the provisions of OMB Circular A-133 *Audits of States, Local Governments, and Non-Profit Organizations* (OMB Circular A-133). OMB Circular A-133 includes specific audit requirements, mainly in the areas of internal control and compliance with laws, regulations, contracts and grants that exceed those required by *Government Auditing Standards*.

As part of our audit procedures performed in accordance with the provisions of OMB Circular A-133, we will perform tests to evaluate the effectiveness of the design and operation of internal controls that we consider relevant to preventing or detecting material noncompliance with laws, regulations, contracts and grants applicable to each of the County's major programs. The tests of internal control performed in accordance with OMB Circular A-133 are less in scope than would be necessary to render an opinion on internal control.

Compliance with laws, regulations, contracts and grants applicable to federal programs is the responsibility of management. We will perform tests of the County's compliance with certain provisions of laws, regulations, contracts and grants we determine to be necessary based on the *OMB Circular A-133 Compliance Supplement (Compliance Supplement)*. The procedures outlined in the *Compliance Supplement* are those suggested by each federal agency and do not cover all areas of regulations governing each program. Program reviews by federal agencies may identify additional instances of noncompliance.

As required by OMB Circular A-133, we will prepare a written report which (1) provides our opinion on the schedule of expenditures of federal awards in relation to the County's financial statements, (2) provides our opinion on compliance with laws, regulations, contracts and grant that could have a direct and material effect on a major federal program and (3) communicates our consideration of internal control over major federal programs. It will indicate that it is intended solely for the information and use of the County Commissioners and management of Boone County, Missouri and federal awarding agencies and pass-through entities and that it is not intended to be and should not be used by anyone other than these specified parties.

Offering Documents

Should the County wish to include or incorporate by reference these financial statements and our audit reports thereon into an exempt offering, prior to our consenting to include or incorporate by reference our reports on such financial statements, we would consider our



consent to the inclusion of our reports and the terms thereof at that time. We will be required to perform procedures as required by the standards of the American Institute of Certified Public Accountants, including, but not limited to, reading other information incorporated by reference in the offering document and performing subsequent event procedures. Our reading of the other information included or incorporated by reference in the offering document will consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements. However, we will not perform procedures to corroborate such other information (including forward-looking statements). The specific terms of our future services with respect to future offering documents will be determined at the time the services are to be performed.

Our responsibility to communicate with the County Commissioners of Boone County, Missouri

We will report to you, in writing, the following matters:

- Audit adjustments arising from the audit that could, in our judgment, either individually or in aggregate, have a significant effect on the County's financial reporting process. In this context, audit adjustments, whether or not recorded by the entity, are proposed corrections of the financial statements that, in our judgment, may not have been detected except through the auditing procedures performed.
- Uncorrected misstatements aggregated during the current engagement and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in aggregate.
- Any disagreements with management or other serious difficulties encountered in performance of our audit.
- Other matters required to be communicated by auditing standards generally accepted in the United States of America.

We will also read minutes, if any, of County Commissioners meetings for consistency with our understanding of the communications made to you and determine that you have received copies of all material written communications between ourselves and management. We will also determine that you have been informed of i) the initial selection of, or the reasons for any change in, significant accounting policies or their application during the period under audit, ii) the methods used by management to account for significant unusual transactions and iii) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.



If, in performance of our audit procedures, circumstances arise which make it necessary to modify our report or withdraw from the engagement, we will communicate to you our reasons for withdrawal.

Management responsibilities

The management of the County is responsible for the fair presentation, in accordance with accounting principles generally accepted in the United States of America, of the financial statements and all representations contained therein. Management also is responsible for identifying and ensuring that the County complies with laws, regulations, contracts and grants applicable to its activities, and for informing us of any known material violations of such laws and regulations. Management also is responsible for preventing and detecting fraud, including the design and implementation of programs and controls to prevent and detect fraud, for adopting sound accounting policies, and for establishing and maintaining effective internal controls and procedures for financial reporting to maintain the reliability of the financial statements and to provide reasonable assurance against the possibility of misstatements that are material to the financial statements. Management is also responsible for informing us, of which it has knowledge, of all reportable conditions in the design or operation of such controls.

Management of the County also agrees that all records, documentation, and information we request in connection with our audit will be made available to us, that all material information will be disclosed to us, and that we will have the full cooperation of the County's personnel. As required by auditing standards generally accepted in the United States of America, we will make specific inquiries of management about the representations embodied in the financial statements and the effectiveness of internal control, and obtain a representation letter from management about these matters. The responses to our inquiries, the written representations, and the results of audit tests, among other things, comprise the evidential matter we will rely upon in forming opinions on the financial statements.

In addition to the OMB Circular A-133 requirements to maintain internal control and comply with provisions of laws, regulations, contracts and grants applicable to federal programs as discussed above, OMB Circular A-133 also requires the County to prepare a:

- Schedule of expenditures of federal awards;
- Summary schedule of prior audit findings;
- Corrective action plan; and
- Data collection form (Part I).

While we may be separately engaged to assist you in the preparation of these items, preparation is the responsibility of the County.



Certain provisions of OMB Circular A-133 allow a granting agency to request that a specific program be selected as a major program provided that the federal granting agency is willing to pay the incremental audit cost arising from such selection. The County agrees to notify KPMG of any such request by a granting agency and to work with KPMG to modify the terms of this letter as necessary to accommodate such a request.

In accordance with *Government Auditing Standards*, as part of our planning of the audit we will consider the results of previous audits and follow up on known significant findings and recommendations that directly relate to the objectives of the audit. To assist us, management agrees to identify previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and to identify corrective actions taken to address significant findings and recommendations prior to April 25, 2005. Additionally, any such reports received after April 25, 2005 by the County for the year ending December 31, 2004 shall be provided to KPMG.

Management is responsible for adjusting the financial statements to correct material misstatements and for affirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements being reported upon. Because of the importance of management's representations to the effective performance of our services, the County will release KPMG LLP and its personnel from any claims, liabilities, costs and expenses relating to our services under this letter attributable to any misrepresentations in the representation letter referred to above.

Management is also responsible for providing us with written responses in accordance with *Government Auditing Standards* to the findings included in the GAS report within 30 days of being provided with draft findings.

Management is responsible for the distribution of the reports issued by KPMG. In accordance with *Government Auditing Standards*, the reports issued citing *Government Auditing Standards* are to be made available for public inspection.

Dispute Resolution

Any dispute or claim arising out of or relating to the engagement letter between the parties, the services provided thereunder, or any other services provided by or on behalf of KPMG or any of its subcontractors or agents to the County or at its request (including any dispute or claim involving any person or entity for whose benefit the services in question are or were provided) shall be resolved in accordance with the dispute resolution procedures set forth in Appendix II, which constitute the sole methodologies for the resolution of all such disputes. By operation of this provision, the parties agree to forego litigation over such disputes in any court of competent jurisdiction. Mediation, if selected, may take place at a place to be designated by the parties. Arbitration shall take place in New York, New York. Either party may seek to enforce any



written agreement reached by the parties during mediation, or to confirm and enforce any final award entered in arbitration, in any court of competent jurisdiction.

Notwithstanding the agreement to such procedures, either party may seek injunctive relief to enforce its rights with respect to the use or protection of (i) its confidential or proprietary information or material or (ii) its names, trademarks, service marks or logos, solely in the courts of the State of New York or in the courts of the United States located in the State of New York. The parties consent to the personal jurisdiction thereof and to sole venue therein only for such purposes.

Other matters

This letter shall serve as the County's authorization for the use of e-mail and other electronic methods to transmit and receive information, including confidential information, between KPMG LLP (KPMG) and the County and between KPMG and outside specialists or other entities engaged by either KPMG or the County. The County acknowledges that e-mail travels over the public Internet, which is not a secure means of communication and, thus, confidentiality of the transmitted information could be compromised through no fault of KPMG. KPMG will employ commercially reasonable efforts and take appropriate precautions to protect the privacy and confidentiality of transmitted information.

Further, for purposes of the services described in this letter only, the County hereby grants to KPMG a limited, revocable, non-exclusive, non-transferable, paid up and royalty-free license, without right of sublicense, to use all names, logos, trademarks and service marks of the County solely for presentations or reports to the County or for internal KPMG presentations and intranet sites.

KPMG is a limited liability partnership comprising both certified public accountants and certain principals who are not licensed as certified public accountants. Such principals may participate in the engagements to provide the services described in this letter.

The work papers for this engagement are the property of KPMG. Pursuant to *Government Auditing Standards*, we are required to make certain work papers available in a full and timely manner to regulatory agencies upon request for their reviews of audit quality and for use by their auditors. In addition, we may be requested to make certain work papers available to regulators pursuant to authority given to them by law or regulation. Access to the requested work papers will be provided under supervision of KPMG personnel. Furthermore, upon request, we may provide photocopies of selected work papers to regulatory agencies. These regulatory agencies may intend, or decide, to distribute the photocopies or information contained therein to others, including other government agencies.



In the event KPMG is requested pursuant to subpoena or other legal process to produce its documents relating to this engagement for the County in judicial or administrative proceedings to which KPMG is not a party, the County shall reimburse KPMG at standard billing rates for its professional time and expenses, including reasonable attorney's fees, incurred in responding to such requests.

Other Government Auditing Standards Matters

As required by *Government Auditing Standards*, we have attached a copy of KPMG's most recent peer review report, letter of comments, and KPMG's response.

We will also assist management in drafting the financial statements and notes. In accordance with *Government Auditing Standards*, we are required to confirm that management accepts responsibility for the financial statements and notes and, therefore, has a responsibility to be in a position in fact and appearance to make an informed judgment about them and that management will:

- Designate a qualified management-level individual to be responsible and accountable for overseeing the drafting of the financial statements.
- Establish and monitor the performance of the engagement to ensure that it meets management's objectives.
- Make any decisions that involve management functions related to the engagement and accept full responsibility for such decisions.
- Evaluate the adequacy of the financial statements and notes.

Additional Reports and Fees for Services

Appendix I to this letter lists our fees for professional services to be performed per this letter.

In addition, fees for any special audit-related projects, such as research and/or consultation on special business or financial issues, will be billed separately from the audit fees for professional services set forth in Appendix I and may be subject to written arrangements supplemental to those in this letter.

* * * * *

Pursuant to our arrangement as reflected in this letter we will provide the services set forth in Appendix I for each of its subsequent fiscal years until either Management or we terminate this agreement, or mutually agree to the modification of its terms. The fees for each subsequent year will be annually subject to negotiation and approval by County Management.



We shall be pleased to discuss this letter with you at any time. For your convenience in confirming these arrangements, we enclose a copy of this letter. Please sign and return it to us.

Very truly yours,

KPMG LLP

A handwritten signature in black ink that reads 'Jacqueline S. Dippel'.

Jacqueline S. Dippel
Partner

cc: Mr. Keith Schnarre, Presiding Commissioner – Boone County, Missouri

A handwritten signature in black ink that reads 'Keith Schnarre'.



Appendix I

Fees for Services

As you are aware, our professional fees are based upon the time and experience level of personnel required to complete an assignment. The professional fees for the fiscal year ending December 31, 2004 are \$87,000. These fees assume that the County will not have more than one federal awards program which is required to be audited as "major" in accordance with the Single Audit requirements. Should KPMG be required under OMB Circular A-133 to audit more than one major federal awards program for the year ended December 31, 2004, KPMG will revise our fees accordingly.

Additional circumstances encountered during the performance of the audit that warrant additional time or expense could also cause us to be unable to complete the audit within the above estimates. We will endeavor to notify you of any such circumstances as they are assessed.

We have also incorporated charges for estimated out-of-pocket expenses, such as report typing and reproduction, in our proposed fees. Our fees are based on our understanding that the County will continue to provide assistance as in the past, in preparing the basic financial statements, the individual and combining fund financial statements, and the introductory and statistical sections of the Comprehensive Annual Financial Report. It is also our understanding that the County will provide assistance in preparing lead sheets and audit schedules, typing of confirmations and other necessary correspondence, and gathering documentation for our review.

Where KPMG is reimbursed for expenses, it is KPMG's policy to bill clients the amount incurred at the time the good or service is purchased. If KPMG subsequently receives a volume rebate or other incentive payment from a vendor relating to such expenses, KPMG does not credit such payment to the clients. Instead, KPMG applies such payments to reduce its overhead costs, which costs are taken into account in determining KPMG's standard billing rates and certain transaction charges which may be charged to clients.



Appendix II

Dispute Resolution Procedures

The following procedures are the sole methodologies to be used to resolve any controversy or claim (“dispute”). If any of these provisions are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and binding on the parties to the fullest extent permitted by law.

Mediation

Any party may request mediation of a dispute by providing a written Request for Mediation to the other party or parties. The mediator, as well as the time and place of the mediation, shall be selected by agreement of the parties. Absent any other agreement to the contrary, the parties agree to proceed in mediation using the CPR Mediation Procedures (effective April 1, 1998) issued by the Center for Public Resources, with the exception of paragraph 2 which shall not apply to any mediation conducted pursuant to this agreement. As provided in the CPR Mediation Procedures, the mediation shall be conducted as specified by the mediator and as agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with facilitation by the mediator, to reach a consensual resolution of the dispute. The mediation shall be treated as a settlement discussion and shall be confidential. The mediator may not testify for any party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceeding. Each party shall bear its own costs in the mediation. Absent an agreement to the contrary, the fees and expenses of the mediator shall be shared equally by the parties.

Arbitration

Arbitration shall be used to settle the following disputes: (1) any dispute not resolved by mediation 90 days after the issuance by one of the parties of a written Request for Mediation (or, if the parties have agreed to enter or extend the mediation, for such longer period as the parties may agree) or (2) any dispute in which a party declares, more than 30 days after receipt of a written Request for Mediation, mediation to be inappropriate to resolve that dispute and initiates a Request for Arbitration. Once commenced, the arbitration will be conducted either (1) in accordance with the procedures in this document and the Rules for Non-Administered Arbitration of the CPR Institute for Dispute Resolution (“CPR Arbitration Rules”) as in effect on the date of the engagement letter or contract between the parties, or (2) in accordance with other rules and procedures as the parties may designate by mutual agreement. In the event of a conflict, the provisions of this document and the CPR Arbitration Rules will control.

The arbitration will be conducted before a panel of three arbitrators, two of whom may be designated by the parties using either the CPR Panels of Distinguished Neutrals or the Arbitration Rosters maintained by any United States office of the Judicial Arbitration and Mediation Service (JAMS). If the parties are unable to agree on the composition of the



arbitration panel, the parties shall follow the screened selection process provided in Section B, Rules 5, 6, 7, and 8 of the CPR Arbitration Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or any dispute concerning the applicability, interpretation, or enforceability of these procedures, including any contention that all or part of these procedures are invalid or unenforceable, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator shall be appointed unless he or she has agreed in writing to abide and be bound by these procedures.

The arbitration panel shall issue its final award in writing. The panel shall have no power to award non-monetary or equitable relief of any sort. Damages that are inconsistent with any applicable agreement between the parties, that are punitive in nature, or that are not measured by the prevailing party's actual damages, shall be unavailable in arbitration or any other forum. In no event, even if any other portion of these provisions is held to be invalid or unenforceable, shall the arbitration panel have power to make an award or impose a remedy that could not be made or imposed by a court deciding the matter in the same jurisdiction.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only as provided in the CPR Arbitration Rules. Before making any such disclosure, a party shall give written notice to all other parties and shall afford such parties a reasonable opportunity to protect their interests.

The award reached as a result of the arbitration will be binding on the parties, and confirmation of the arbitration award may be sought in any court having jurisdiction.

PricewaterhouseCoopers LLP
500 Campus Drive
P.O. Box 805
Florham Park NJ 07932
Telephone (973) 236 7000
Facsimile (973) 236 7200

To the Partners of KPMG LLP
and the SEC Practice Section Peer Review Committee:

We have reviewed the system of quality control for the accounting and auditing practice of KPMG LLP (the firm) in effect for the year ended March 31, 2002. A system of quality control encompasses the firm's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of complying with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of Certified Public Accountants (the AICPA). The design of the system, and compliance with it, are the responsibilities of the firm. In addition, the firm has agreed to comply with the membership requirements of the SEC Practice Section of the AICPA Division for CPA Firms (the Section). Our responsibility is to express an opinion on the design of the system, and the firm's compliance with that system and the Section's membership requirements based on our review.

Our review was conducted in accordance with standards established by the Peer Review Committee of the Section and included procedures to plan and perform the review that are summarized in the attached description of the peer review process. Our review would not necessarily disclose all weaknesses in the system of quality control or all instances of lack of compliance with it or with the membership requirements of the Section since it was based on selective tests. Because there are inherent limitations in the effectiveness of any system of quality control, departures from the system may occur and not be detected. Also, projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of KPMG LLP in effect for the year ended March 31, 2002, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA, and was complied with during the year then ended to provide the firm with reasonable assurance of complying with professional standards. Also, in our opinion, the firm complied during that year with the membership requirements of the Section in all material respects.

As is customary in a peer review, we have issued a letter under this date that sets forth comments relating to certain policies and procedures or compliance with them. The matters described in the letter were not considered to be of sufficient significance to affect the opinion expressed in this report.

PricewaterhouseCoopers LLP

October 28, 2002

October 28, 2002

To the Partners of KPMG LLP
and the SEC Practice Section Peer Review Committee:

We have reviewed the system of quality control for the accounting and auditing practice of KPMG LLP (the firm) in effect for the year ended March 31, 2002, and have issued our report thereon dated October 28, 2002. The matters described below were not considered to be of sufficient significance to affect the opinion expressed in that report, which should be read in conjunction with this letter.

Engagement Performance

Comment – The firm has comprehensive policies and procedures regarding the supervision of engagement personnel and review of their work, including assuring that procedures performed and findings and conclusions have been adequately documented. It was noted in our review, as well as in the firm's internal inspection, that the review and supervision process on some engagements did not identify instances where (i) the audit work performed and the related conclusions were not fully documented, (ii) minor performance issues related to the execution of the engagement were not detected, or (iii) minor financial statement disclosures were overlooked. There were certain areas in which these observations were more prevalent than others, including income taxes (principally the consideration of key accounting issues and the testing of certain tax-related items), analytical procedures (principally the development and documentation of expectations), and the qualifications of external experts. Through discussion with firm personnel and the review of documentation on the engagements that led to this comment, we were satisfied that the nature and significance of each instance would not have altered the conclusions reached or impacted the financial statements taken as a whole.

Recommendation – We recommend that the firm reinforce its review and supervision policies and procedures through enhanced training and coaching, and consider other practices aimed at continually improving the consistency of their performance. Particular emphasis should be placed on the specific areas described above.

Personnel Management

Comment – The firm's policies for performance management include processes for goal-setting, individual evaluation and interim and annual assessments. Our testing identified instances where these processes were not documented in a timely manner, including instances where annual evaluations were not on file prior to announcing promotions.

Recommendation – We recommend formal communications to all professional staff emphasizing the importance of timely and meaningful feedback to the development of personnel, and more rigorous monitoring and follow-up on untimely or missing documentation.

PricewaterhouseCoopers LLP



757 Third Avenue
New York, NY 10017

Telephone 212 758 9700
Fax 212 872 3001

October 28, 2002

SECPS Peer Review Committee
c/o American Institute of Certified Public Accountants
Practice Monitoring Department
Harborside Financial Center
201 Plaza Three
Jersey City, NJ 07311-3881

Ladies and Gentlemen:

This letter represents our response to the letter of comments issued in connection with our firm's peer review for the year ended March 31, 2002, and should be read in conjunction with that letter.

The firm will issue a communication to all professionals to focus their attention on the matters noted during the peer review. Peer review results and action steps will be discussed at the Firm's annual partners' meeting in November and at its meeting of SEC Reviewing Partners in December. In addition, training will be conducted before December 31 for all audit personnel, at which the matters set out in the letter of comments will be specifically addressed.

Engagement Performance

The aforementioned communications and training will highlight the firm's requirements pertaining to supervision of engagement personnel and review of their work, including assuring the documentation of procedures performed, findings and conclusions, particularly for income tax accounts, analytical procedures, and assessment of the qualifications of external experts.

Personnel Management

The firm has strengthened its follow-up procedures for performance evaluations, and is currently following up on evaluations that were not on file. This matter will be reemphasized in communications to all personnel.

* * * * *

Implementation of the actions set out in this letter will be closely monitored by risk management and professional practice partners, and will be given special emphasis during our annual Quality Performance Review Program.

KPMG LLP



KPMG LLP, KPMG LLP, a U.S. limited liability partnership, is
a member of KPMG International, a Swiss association.

CERTIFIED COPY OF ORDER



STATE OF MISSOURI }
County of Boone } ea.

March Session of the January Adjourned

Term. 20 05

In the County Commission of said county, on the 15th day of March 20 05

the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby authorize the use of the Commission Chambers on March 31, 2005 from 6:00 to 8:00 p.m. for a formal board meeting for the Mid-Missouri Basketball Club. It is further ordered that the Presiding Commissioner be hereby authorized to sign said application.

Done this 15th day of March, 2005.

Keith Schnarre
Presiding Commissioner

ATTEST:

Wendy S. Noren
Clerk of the County Commission

Karen M. Miller
District I Commissioner

Skip Elkin
District II Commissioner

120-2005

Keith Schnarre, Presiding Commissioner
Karen M. Miller, District I Commissioner
Skip Elkin, District II Commissioner



Roger B. Wilson
Boone County Government Center
801 East Walnut Room 245
Columbia, MO 65201-7732
573-886-4305 - FAX 573-886-4311

Boone County Commission

120-2005

APPLICATION FOR ORGANIZATIONAL USE OF BOONE COUNTY FACILITIES

The undersigned organization hereby applies for a permit to use the Boone County Courthouse Grounds and/or Government Center as follows:

Description of Use: Formal Board Meeting for Organization

Date(s) of Use: 3/31/05

Time of Use: From: 6:00 a.m./p.m. thru 8:00 a.m./p.m.

Facility requested: Courthouse Grounds - Courtyard Square - Chambers - Chambers Atrium - Rm220 - Rm208 - Rm139

The undersigned organization agrees to abide by the following terms and conditions in the event this application is approved:

1. To notify the Columbia Police Department and Boone County Sheriff's Department of time and date of use and abide by all applicable laws, ordinances and county policies in using Courthouse grounds or designated rooms.
2. To remove all trash or other debris that may be deposited (by participants) on the courthouse grounds and/or in rooms by the organizational use.
3. To repair, replace, or pay for the repair or replacement of damaged property including shrubs, flowers or other landscape caused by participants in the organizational use of courthouse grounds and/or carpet and furnishings in rooms.
4. To conduct its use of courthouse grounds and/or rooms in such a manner as to not unreasonably interfere with normal courthouse and/or Boone County Government building functions.
5. To indemnify and hold the County of Boone, its officers, agents and employees, harmless from any and all claims, demands, damages, actions, causes of action or suits of any kind or nature including costs, litigation expenses, attorney fees, judgments, settlements on account of bodily injury or property damage incurred by anyone participating in or attending the organizational use on the courthouse grounds and/or use of rooms as specified in this application.

Name of Organization/Person: Mid Missouri Basketball Club

Organization Representative/Title: Dakynne Holly, Secretary

Address/Phone Number: 573-874-7540

Date of Application: 3/19/05

PERMIT FOR ORGANIZATIONAL USE OF BOONE COUNTY FACILITIES

The County of Boone hereby grants the above application for permit in accordance with the terms and conditions above written. The above permit is subject to termination for any reason by duly entered order of the Boone County Commission.

ATTEST:

BOONE COUNTY, MISSOURI

Wendy S. Baker
County Clerk

Keith Schnarre
County Commissioner