

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

April Session of the April Adjourned Term. 20 04

In the County Commission of said county, on the 8th day of April 20 04

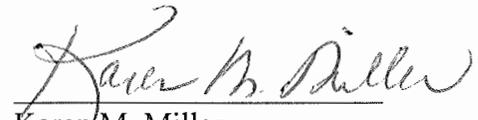
the following, among other proceedings, were had, viz:

Now on this day the County Commission of the County of Boone does hereby adopt the attached proclamation for Child Abuse Prevention Month.

Done this 8th day of April, 2004.



Keith Schnarre
Presiding Commissioner

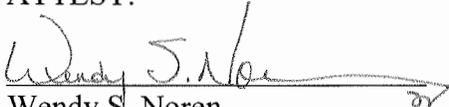


Karen M. Miller
District I Commissioner



Skip Elkin
District II Commissioner

ATTEST:



Wendy S. Noren
Clerk of the County Commission

**CHILD ABUSE PREVENTION MONTH
PROCLAMATION**

WHEREAS, child abuse prevention is a community problem and finding solutions depends on involvement among people throughout the community;

WHEREAS, generally, statistics of children who are abused and neglected escalate each year;

WHEREAS, the effects of child abuse are felt by whole communities, and need to be addressed by the entire community;

WHEREAS, effective child abuse prevention programs succeed because of partnerships created among social service agencies, schools, religious organizations, law enforcement agencies, and the business community;

WHEREAS, youth-serving prevention programs offer positive alternatives for young people and encourage youth to develop strong ties to their community;

WHEREAS, all citizens should become more aware of child abuse and its prevention within the community, and to become involved in supporting parents to raise their children in a safe, nurturing environment;

NOW, THEREFORE the Boone County Commission does hereby proclaim April as Child Abuse Prevention Month in Boone County and call upon all citizens, community agencies, religious organizations, medical facilities, and businesses to increase their participation in our efforts to prevent child abuse, thereby strengthening the communities in which we live.

Done this 8th Day of April 2004.

Keith Schnarre, Presiding Commissioner

Karen M. Miller, District I Commissioner

Skip Elkin, District II Commissioner

ATTEST:

Wendy S. Noren, County Clerk

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

April Session of the April Adjourned Term. 20 04

In the County Commission of said county, on the 8th day of April 20 04

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

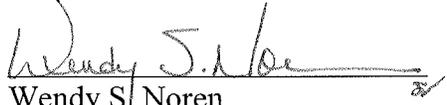
Now on this day the County Commission of the County of Boone does hereby accept the letter of engagement with KPMG for the FY2003 financial audit. It is further ordered that the Presiding Commissioner be hereby authorized to sign said letter.

Done this 8th day of April, 2004.

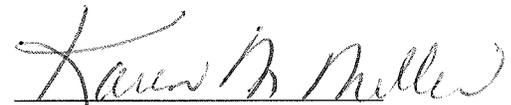


Keith Schnarre
Presiding Commissioner

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

March 22, 2004

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

Dear June:

PRIVATE

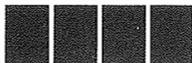
This letter will confirm KPMG LLP's (KPMG) understanding of our engagement to report upon our audit of the basic financial statements of Boone County, Missouri (the County) as of and for the year ending December 31, 2003, and the nature and scope of the services we will provide to enable the County to comply with the Single Audit requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* (OMB Circular A-133).

Financial Statement Audit

We will conduct the audit of the basic 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. The objective of an audit carried out in accordance with such standards is the expression of an opinion as to whether the presentation of the basic 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 opinion on the basic financial statements. We also will assess the accounting principles used and significant estimates made by management, as well as evaluate the overall financial statement presentation.

Our report will be addressed to the County Commissioners of Boone County, Missouri. We can not 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. In such circumstances, our findings or reasons for withdrawal will be communicated to the County Commissioners of Boone County, Missouri.

Should the County wish to include these basic financial statements in a document offering securities and request that we agree to include our report on these financial statements in the offering document, we would consider agreeing to the inclusion of our report at that time.





Mr. June Pitchford
Boone County, Missouri
March 22, 2004
Page 2

The management of the County has responsibility for the basic financial statements and all representations contained therein. Management also has responsibility for preventing and detecting fraud, for adopting sound accounting policies and establishing and maintaining effective internal control to maintain the reliability of the basic financial statements and to provide reasonable assurance against the possibility of misstatements that are material to the basic financial statements.

Our audit is planned and performed to obtain reasonable, but not absolute assurance about whether the basic 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 performed in accordance with auditing standards generally accepted in the United States of America. Also, an audit is not designed to detect matters that are immaterial to the basic financial statements.

To the extent that they come to our attention, we will inform management about any material errors and any instances of fraud or illegal acts. Further, to the extent that they come to our attention, we will inform the County Commissioners of Boone County, Missouri, about fraud and illegal acts that involve senior management, fraud that in our judgment causes a material misstatement of the basic financial statements of the County, and illegal acts, unless clearly inconsequential, that have not otherwise been communicated to the County Commissioners of Boone County, Missouri. 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.

In planning and performing our audit, we will consider the County's internal control in order to determine the nature, timing and extent of our auditing procedures for the purpose of expressing an opinion on the basic financial statements and not to provide assurance on internal control. This consideration contributes to the evidence supporting our opinion on the basic financial statements; however, it does not provide a basis for opining on internal control. The limited purpose of this consideration 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.

Management is responsible for identifying and ensuring compliance with laws, regulations, contracts and grants applicable to the County. As part of obtaining reasonable assurance about whether the basic 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. 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 on our consideration of internal control and tests of compliance made as part of our audit of the basic 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 which could adversely affect the County's ability to record, process, summarize and report



Mr. June Pitchford
Boone County, Missouri
March 22, 2004
Page 3

financial data consistent with the assertions of management in the basic financial statements under audit.

OMB Circular A-133

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. 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 basic financial statements taken as a whole, (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.

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).



Mr. June Pitchford
Boone County, Missouri
March 22, 2004
Page 4

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.

Other Engagement Issues

Our reports on internal control and on compliance with laws, regulations, contracts and grants will indicate that they are intended solely for the information and use of the County Commissioners and management of the County and federal awarding agencies and pass-through entities and are not intended to be and should not be used by anyone other than these specified parties.

The County 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 basic 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 comprise the evidential matter we will rely upon in forming an opinion on the basic financial statements.

Management is responsible for adjusting the basic financial statements to correct material misstatements and for affirming to us in the representation letter that the effects of any unrecorded 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 basic financial statements being reported upon taken as a whole. Because of the importance of management's representations to the effective performance of our services, the County agrees to release KPMG 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.

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 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 it 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.



Mr. June Pitchford
Boone County, Missouri
March 22, 2004
Page 5

While the audit report may be sent to the County electronically by the KPMG engagement partner for the County's convenience, only the signed (electronically or manually) report constitutes the County's record copy.

We will also assist management in drafting the basic financial statements and notes. In accordance with *Government Auditing Standards*, we are required to confirm that management accepts responsibility for the basic 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 basic 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 basic financial statements and notes.

Our professional fees for the December 31, 2003 audit will be \$82,000. This fee includes all out-of-pocket fees. Additionally, our fee is based on our understanding that the County is responsible for preparing the basic financial statements, the individual and combining fund 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.

Additionally, these professional 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, 2003, KPMG will revise our fees accordingly. This proposed fee does not include the actual implementation of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* (GASB 34). Any implementation assistance provided to the County will be agreed to separately.

Circumstances encountered during the performance of these services that warrant additional time or expense could 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.

In the event KPMG is requested pursuant to subpoena or other legal process to produce its documents relating to this engagement in judicial or administrative proceedings to which KPMG is not a party,



Mr. June Pitchford
 Boone County, Missouri
 March 22, 2004
 Page 6

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 request.

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

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

Jacqueline S. Dippel
 Partner

ACCEPTED:

BOONE COUNTY, MISSOURI

Authorized Signature

PRESIDING COMMISSIONER

Title

8 APRIL 2004

Date

137-2004

CERTIFICATION:

I certify that this contract is within the purpose of the appropriation to which it is to be charged and there is an unencumbered balance of such appropriation sufficient to pay the costs arising from this contract.

Auditor

Date

3/30/04

1190-71101 \$82,000

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

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ea.

County of Boone

April Session of the April Adjourned

Term. 20 04

In the County Commission of said county, on the

8th day of April

20 04

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

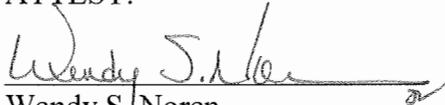
Now on this day the County Commission of the County of Boone does hereby approve the following budget amendment:

DEPARTMENT ACCOUNT AND TITLE	AMOUNT INCREASE
6000-03530: Self-Health Trust – Internal Service Charge	\$88,100.00
6000-71050: Self-Health Trust – Claims	\$88,100.00

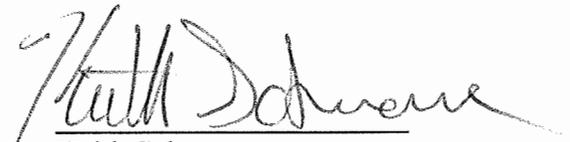
Said budget amendment is to cover medical claims for FY2003.

Done this 8th day of April, 2004.

ATTEST:



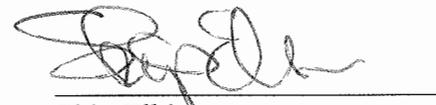
Wendy S. Noren
Clerk of the County Commission



Keith Schnarre
Presiding Commissioner



Karen M. Miller
District I Commissioner



Skip Elkin
District II Commissioner

3/18/04

FY 2003
Budget Amendments/Revisions
Health Insurance Admin (6000)

Index #	Date Recd	Account	Account Name	\$Increase	\$Decrease	Reason/Justification	Comments
1	3/18/04	3530 71050	Internal Service Charge Claims	88,100 88,100		Claims exceeded budget	See attached spreadsheet for 2003 actual and 2004 budget

LEDGER YEAR	DEPT	ACCOUNT TYPE	ACCOUNT CLASS	ACCOUNT	ACCOUNT NAME	BUD2003	TTLEXP	BUD-ACT	BUD2004
2003	6000	E	70000	71050	INSURANCE CLAIMS	929,775	849,347.54	80,427.46	1,264,235
2003	6000			71055	PRESCRIPTION DRUG CLAIMS	451,689	461,489.45	9,800.45-	433,745
2003	6000			71060	UMBRELLA POLICY	1	.00	1.00	0
2003	6000			71104	ADMINISTRATIVE SERVICES	346,500	338,045.76	8,454.24	332,386
2003	6000			71117	PRESCRIP CARD ADMIN FBES	8,800	8,973.90	173.90-	9,500
				TOTAL		1,736,765	1,657,856.65	78,908.35	2,039,866
				TOTAL		1,736,765	1,657,856.65	78,908.35	2,039,866
2003	6000	R	3500	3530	INTERNAL SERVICE CHG	1,669,384	1,803,848.18	134,464.18-	2,041,420
				TOTAL		1,669,384	1,803,848.18	134,464.18-	2,041,420
2003	6000		3700	3711	INT-OVERNIGHT	1,000	775.19	224.81	900
2003	6000			3712	INT-LONG TERM INVEST	27,700	15,421.68	12,278.32	24,000
2003	6000			3798	INC/DEC IN FV OF INVESTMENTS	0	940.47	940.47-	0
				TOTAL		28,700	17,137.34	11,562.66	24,900
				TOTAL		1,698,084	1,820,985.52	122,901.52-	2,066,320

FINAL TOTALS

*** END OF REPORT ***

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

April Session of the April Adjourned Term. 20 04

In the County Commission of said county, on the 8th day of April 20 04

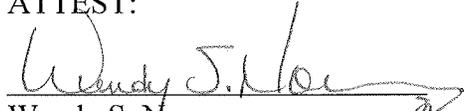
the following, among other proceedings, were had, viz:

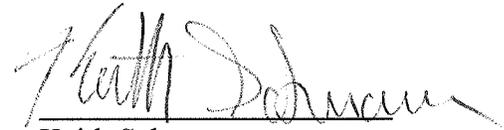
Now on this day the County Commission of the County of Boone does hereby appoint the following to the Judicial and Law Enforcement Task Force:

- David R. Griggs for a term to expire on April 10, 2007
- Robert J. Rinck for a term to expire on April 10, 2007

Done this 8th day of April, 2004.

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 Schnarre, 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

De-appointed - Term Expires
4-10-2007

139-2004

Boone County Commission

Judicial & Law Enforcement Task Force - David GRIGGS
RECEIVED
MAR 08 2004

BOONE COUNTY BOARD OR COMMISSION APPLICATION FORM

Boone County Commission

Board or Commission: Judicial & Law Enforcement Task Force Term: _____

Current Township: Rocky Fork Today's Date: 3/8/2004

Name: David R. (Dave) Griggs

Home Address: 6420 Highway VV Zip Code: 65202-9417

Business Address: 801 Business Loop 70 E Zip Code: 65201-3913

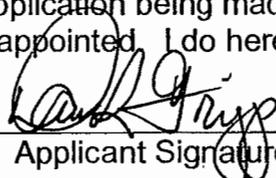
Home Phone: 573-449-1962 Work Phone: 573-449-2619
Fax: 573-442-5020 E-mail: Daveg@Carpetandtile.com

Qualifications: Knowledge County Govt. and Law Enforcement operations -
Community Envolment

Past Community Service: former Northern Dist Commissioner, Past Pres Chamber of Commerce
Past Chairman REDI

References: _____

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.


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

34x
Keith Schnarre / Presiding Commissioner
Karen, M. Miller, District I Commissioner
Skip Elkin / District II Commissioner
Appointment expires
4-10-2007



Boone County Government Center
801 E. Walnut, Room 245
Columbia, MO 65201
573-886-4305 • FAX 573-886-4311
E-mail: commission@boonecountymo.org
139-2004

Boone County Commission

Judicial & Law Enforcement Task Force - Robert Rinck

BOONE COUNTY BOARD OR COMMISSION APPLICATION FORM

Board or Commission: Judicial and Law Enforcement Task Force Term: 3 yr

Current Township: Georgetown Today's Date: 2/22/04

Name: Robert J. Rinck

Home Address: 4407 W. Georgetown Drive, Columbia Zip Code: 65203

Business Address: XXX 701 E. Broadway, 4th Floor Zip Code: 65205

Home Phone: 446-7123 Work Phone: 874-7309 *Do not contact @u*
Fax: _____ E-mail: rjrinck@aol.com

Qualifications: I am a former court clerk, judicial specialist (court admin), and judge/magistrate (non-attorney) and was intimately involved in a county that experienced a situation very similar to what Boone County is now experiencing and I would be able to offer possible solutions gained from that experience.

Past Community Service: Unable since moving to Columbia while attending law school however I was a member of the Flagstaff Leadership program, similar to the Leadership Columbia program while living in Flagstaff, AZ.

References: Attached, please feel free to contact any of these persons.

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.

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

RECEIVED
FEB 24 2004

called - L.M. 3-03 1:20'

*Keith 8:30
Karen 8:00
Skip 8:15*