

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ea.

October Session of the August Adjourned Term. 20 02

County of Boone

In the County Commission of said county, on the

22nd day of October 20 02


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:

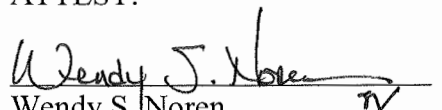
DEPARTMENT ACCOUNT AND TITLE	AMOUNT INCREASE
1251-03411: Sheriff's Department – COPS In School Grant	\$13,157.00
1251-10100: Sheriff's Department – Salary and Wages	\$10,500.00
1251-10200: Sheriff's Department – FICA	\$803.00
1251-10300: Sheriff's Department – Health Insurance	\$988.00
1251-10325: Sheriff's Department – Disability	\$48.00
1251-10350: Sheriff's Department – Life Insurance	\$11.00
1251-10375: Sheriff's Department – Dental Insurance	\$87.00
1251-10400: Sheriff's Department – Worker's Compensation	\$470.00
1251-10500: Sheriff's Department – Match	\$250.00

Said budget amendment is to establish a budget for the COPS in Schools Grant November 1, 2002 to December 31, 2002.

Done this 22nd day of October, 2002.


Don Stamper
Presiding Commissioner

ATTEST:


Wendy S. Noren
Clerk of the County Commission

ABSENT
Karen M. Miller
District I Commissioner


Skip Elkin
District II Commissioner

REQUEST FOR BUDGET AMENDMENT

BOONE COUNTY, MISSOURI

1st 10/02
2nd 10/22

10/4/02

EFFECTIVE DATE

FOR AUDITORS USE

458-2002

Department				Account					Department Name	Account Name	(Use whole \$ amounts)	
											Decrease	Increase
1	2	5	1	0	3	4	1	1	Sheriff's Department	COPS in School Grant		13157
1	2	5	1	1	0	1	0	0	Salary & Wages			10500.
				1	0	2	0	0	FICA			803.
				1	0	3	0	0	Health Ins.			988.
				1	0	3	2	5	Disability			48.
				1	0	3	5	0	Life Ins.			11.
				1	0	3	7	5	Dental Ins.			87.
				1	0	4	0	0	Work Comp			470.
				1	0	5	0	0	Match			250

Describe the circumstances requiring this Budget Amendment. Please address any budgetary impact for the remainder of this year and subsequent years. (Use attachment if necessary): This will be effective 11/1/02
 funded for 3 years. Total funding for 2 School Resource Officers. - See attached budget from U.S. Dept. of Justice. Boone County match will be taken from forfeiture funds in 2003.

*Est bud COPS in Schools grant
11/1/02 - 12/31/02*

[Signature]
 Requesting Official

TO BE COMPLETED BY AUDITOR'S OFFICE

- A schedule of previously processed Budget Revisions/Amendments is attached.
- A fund-solvency schedule is attached.
- Comments:

[Signature]
 Auditor's Office

[Signature]
 PRESIDING COMMISSIONER

ABSENT
 DISTRICT I COMMISSIONER

[Signature]
 DISTRICT II COMMISSIONER

BUDGET AMENDMENT PROCEDURES

- County Clerk schedules the Budget Amendment for a first reading on the commission agenda. A copy of the Budget Amendment and all attachments must be made available for public inspection and review for a period of at least 10 days commencing with the first reading of the Budget Amendment.
- At the first reading, the Commission sets the Public Hearing date (at least 10 days hence) and instructs the County Clerk to provide at least 5 days public notice of the Public Hearing. **NOTE: The 10-day period may not be waived.**
- The Budget Amendment may not be approved prior to the Public Hearing.

COPS in Schools Grant
 Dept 1251: Sheriff
 Budget Amendment Computations
 Prepared by Auditor's Office
 October 4, 2002

Salary & Wages Needed for 2 Deputy Positions:

Hourly Rate (90% of midpoint) *	15.14
Multiplied by: Budgeted Hours/Year	2080
Equals: Annual Salaries & Wages for 1 Deputy	<u>31,491.20</u>
Multiplied by: Portion of Year (11/1/2002 through 12/31/2002 = 2/12 months)	0.17
Equals: Total Salaries & Wages needed during 2002 for 1 Deputy	<u>5,248.53</u>
Multiplied by: 2 Deputies	2.00
Equals: Total Salaries & Wages needed during 2002 for 2 Deputies	<u><u>10,497.07</u></u>

Total Amounts Needed for Budget Amendment:

	Annual Total	Number of Deputies	Portion of Year or Rate	Total
10100 Salaries & Wages (Rounded up)				10,500.00
10200 FICA (7.65%)				803.25
10300 Health Insurance (for 2/12 months)	2965	2	0.17	988.33
10325 Disability Insurance			0.0046	48.30
10350 Life Insurance (for 2/12 months)	33	2	0.17	11.00
10375 Dental Insurance (for 2/12 months)	260	2	0.17	86.67
10400 Workers Compensation (Code 7720)			0.0448	470.40
10500 401(A) Match Plan (5/26 payrolls)	650	2	0.19	<u>250.00</u>
Total				<u><u>13,157.95</u></u>

* Hourly rate provided by Sheriff's Dept.



U. S. Department of Justice
Office of Community Oriented Policing Services
COPS in Schools Award

Application Organization's Name: Boone County Sheriff's Department

Grant #: 2002SHWX0444

ORI #: MO01000

Vendor #: 436000349

Law Enforcement Executive Name: Sheriff Theodore P. Boehm

Address: 2121 County Drive

City, State, Zip Code: Columbia, MO 65202

Telephone: (573) 875-1111

Fax: (573) 874-8953

Government Executive Name: Commissioner Don Stamper

Address: 801 E. Walnut

Room 245

City, State, Zip Code: Columbia, MO 65201

Telephone: (573) 886-4307

Fax: (573) 886-4311

Award Start Date: September 1, 2002

Award End Date: August 31, 2005

Award Amount: \$ 250,000

Number of Officers: Full Time: 2

Part Time: 0

SEP 09 2002

Carl R. Peed
Director

Date

By signing this award, the signatory officials are agreeing to abide by the Conditions of Grant Award found on the reverse side of this document:

Signature of Law Enforcement Executive with the authority to accept this grant award.

Sheriff Ted Boehm

Typed Name and Title of Law Enforcement Executive.

9/24/02

Date

Presiding
Commissioner Don Stamper

Typed Name and Title of Government Executive.

9/26/02

Date

Signature of Government Executive with the authority to accept this grant award.

CIS Revised Budget Summary - Important Notice

During the review of your COPS in Schools Program budget information, the Office of the Comptroller, Office of Justice Programs or COPS Office amended the budget information submitted with your application. These adjustments affect your budget summary. The COPS Office modified your budget summary to reflect these changes and to meet legislative requirements.

Please examine the Revised Budget Summary below. COPS Office staff have changed the Federal Share, the local share or both shares. If you have any questions, please contact your grant advisor at the COPS Office at 1 800 421 6770. Thank you for your attention to this matter.

ORI: MO01000	Organization: Boone County Sheriff's Department	
The total three year cost for salaries and benefits per full-time officer requested is:		\$134,867.00
The total amount of federal funds per full-time officer requested is:		\$125,000.00
The total three year cost for salaries and benefits per part-time officer requested is:		\$0.00
The total amount of federal funds per part-time officer requested is:		\$0.00

Under the COPS in Schools, grant program, Federal funds per officer can not exceed \$125,000. If your total three year project cost per officer is less than \$125,000 then there is no local match. If your total three year project cost per officer is greater than \$125,000 then your local match is the difference between the total project cost and \$125,000. In cases where there is a local match requirement, the Federal Share of total salaries and benefits must decrease each year leading to full local funding by the fourth year of an officer's employment. At the same time, your Local Share must increase each year. If these amounts do not meet your needs, please provide revised figures in the blank table below. Thank you.

<i>Full Time</i>	<u>Year 1:</u>	<u>Year 2:</u>	<u>Year 3:</u>	<u>Totals:</u>
Federal Share (must decrease):	\$43,000.00	\$42,000.00	\$40,000.00	\$125,000.00
Local Share (must increase):	\$633.00	\$2,943.00	\$6,291.00	\$9,867.00
Total Salaries/Benefits:	\$43,633.00	\$44,943.00	\$46,291.00	\$134,867.00
Federal Share (must decrease):	_____	_____	_____	_____
Local Share (must increase):	_____	_____	_____	_____
Total Salaries/Benefits:	_____	_____	_____	_____
<i>Part Time</i>				
Federal Share (must decrease):	\$0.00	\$0.00	\$0.00	\$0.00
Local Share (must increase):	\$0.00	\$0.00	\$0.00	\$0.00
Total Salaries/Benefits:	\$0.00	\$0.00	\$0.00	\$0.00
Federal Share (must decrease):	_____	_____	_____	_____
Local Share (must increase):	_____	_____	_____	_____
Total Salaries/Benefits:	_____	_____	_____	_____

The undersigned agrees to adhere to the financial commitments outlined above.

Name (typed) of Authorized Official: Don Stamper Title: Presiding Commissioner, Boone County

Signature: _____ Date: _____



U. S. Department of Justice
Office of Community Oriented Policing Services (COPS)
 Grants Administration Division

1100 Vermont Avenue, NW
 Washington, DC 20530

Memorandum

To: Theodore Boehm, Sheriff
 Boone County Sheriff's Department

From: Robert A. Phillips, Assistant Director, Grants Administration
 Chanell Trotter-Jones, Grant Program Specialist, Grants Administration
 Marcia T. Savoy, Staff Accountant, Finance Division

Re: Approved Budget, COPS in Schools

A financial analysis of budgeted costs has been completed. Costs under this award appear reasonable, allowable, and consistent with existing guidelines.

ORI: MO01000 Grant Number: 2002SHWX0444 OJP Vendor Number: 436000349

Year 1 - Costs Per Full-Time Officer:	Approved	Changes Breakdown	Change Reason
Annual Base Salary	\$35,006.00	\$0.00	
Fringe Benefits:	\$8,627.00	\$-650.00	
Social Security	\$2,100.00	\$0.00	6.0% of the base salary
Medicare	\$490.00	\$0.00	1.4% of the base salary
Health Insurance	\$2,965.00	\$0.00	
Life Insurance	\$33.00	\$0.00	
Vacation	\$0.00	\$0.00	
Sick Leave	\$0.00	\$0.00	
Retirement	\$1,050.00	\$0.00	
Worker's Compensation	\$1,568.00	\$0.00	
Unemployment	\$0.00	\$0.00	Exempt per Application
Dental	\$260.00	\$0.00	
Disability	\$161.00	\$0.00	
Retirement Match	\$0.00	\$-650.00	Unallowable Cost
	\$43,633.00	\$-650.00	

Full-Time Officer Costs:		Total Changes:	\$-2,010.00
Project Costs Per Officer:		Total Project Costs:	
Salaries and Fringe Benefits:	\$134,867.00	Salaries and Fringe Benefits:	\$269,734.00
Federal Share:	\$125,000.00	Federal Share:	\$250,000.00
Applicant Share:	\$9,867.00	Applicant Share:	\$19,734.00
Total Officers:	09/05/2002 S-0 2		

Grand Total:	Salaries and Fringe Benefits	\$269,734.00
(Amounts have been rounded to the nearest dollar.)	Federal Share:	\$250,000.00
	Applicant Share:	\$19,734.00

Budget Cleared Date: 08/26/2002
Overall Comments:

The total project cost was reduced by \$ 4,020 due to disallowed costs for retirement match (-\$4,020) in all three years. The amount of the award reflects the maximum amount allowable (\$125,000 per officer for three years or the total project cost per officer for three years, whichever is less). Sheriff Boehm was notified on 8/26/02.



COPS in Schools 2002 Budget Information

Applicant Legal Name: Boone County Sheriff's Department ORI Code (Assigned by FBI): M 0 0 1 0 0 0

This worksheet will assist your agency in properly organizing and estimating your costs and providing the necessary details for financial review. Complete Parts I and III if you are requesting funds for full-time officer positions, Parts II and III if you are requesting part-time officer positions, and all three parts if you are requesting full and part-time officer positions. **Your agency is required to list the entry-level salary and fringe benefits for an officer position within your agency. The maximum federal funding permitted per full-time officer position through the CIS program is \$125,000. All budget figures should be rounded to the nearest whole dollar.**

The budget information you provide will be used to calculate your grant amount. Assistance in completing this information is available from the U.S. Department of Justice Response Center at 1.800.421.6770.

OMB Approval Number: 1103-0027

Part I: Complete if your agency is requesting full-time officers

Instructions:

Please indicate the Law Enforcement Agency's cost for each of the following categories. Please do not include employee contribution costs.

1. Cost Per Full-Time Officer – Year 1

Current Annual Entry-Level Base Salary	\$ <u>35,006</u> .00	% of base salary	Enter the base annual salary that your department currently pays a new, entry-level officer.
Annual Fringe Benefits:			
*Please refer to Part III, Question 4.			
*Social Security	\$ <u>2,100</u> .00	<u>6</u> %	Cost for Social Security may not exceed 6.2%. If exempt check here <input type="checkbox"/>
*Medicare	\$ <u>490</u> .00	<u>1.4</u> %	Cost for Medicare may not exceed 1.45%. If exempt check here <input type="checkbox"/>
Health Insurance	\$ <u>2,965</u> .00	<u>8</u> %	Costs toward health insurance coverage; please indicate if this is for Family Coverage <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Life Insurance	\$ <u>33</u> .00	<u>.09</u> %	Costs toward life insurance coverage.
Vacation	\$ <u>---</u> .00	<u>---</u> %	Vacation costs, if not included in base salary. # of hours annually: <u>80</u>
Sick Leave	\$ <u>---</u> .00	<u>---</u> %	Sick leave costs, if not included in base salary. # of hours annually: <u>94</u>
Retirement	\$ <u>1,050</u> .00	<u>3</u> %	Contribution to retirement benefits.
*Worker's Comp.	\$ <u>1,568</u> .00	<u>4</u> %	Costs of worker's compensation. (See Part III, Question 4)
*Unemployment Ins.	\$ <u>---</u> .00	<u>---</u> %	Costs of unemployment insurance. (See Part III, Question 4)
Other <u>Dental</u>	\$ <u>260</u> .00	<u>.7</u> %	Costs of equipment, training, uniforms, vehicles and overtime are not permitted.
Other <u>Disability</u>	\$ <u>161</u> .00	<u>.45</u> %	
Retire Match	650	<u>---</u>	
Total Fringe Benefits	\$ <u>9,277</u> .00		Sum of department fringe benefit costs for Year 1.
Total Year 1 Salary and Benefits	\$ <u>44,283</u> .00		Year 1 base salary plus Year 1 fringe benefits.

Applicant Legal Name: Boone County Sheriff's Department

ORI (Assigned by FBI): M 0 0 1 0 0 0

2. Cost Per Full-Time Officer – Year 2

Current Annual Entry-Level Base Salary	\$ <u>36,056</u> .00	% of base salary
Annual Fringe Benefits:		
*Social Security	\$ <u>2,163</u> .00	<u>6</u> %
*Medicare	\$ <u>505</u> .00	<u>1.4</u> %
Health Insurance	\$ <u>3,054</u> .00	<u>8</u> %
Life Insurance	\$ <u>34</u> .00	<u>.09</u> %
Vacation	\$ <u>---</u> .00	<u>---</u> %
Sick Leave	\$ <u>---</u> .00	<u>---</u> %
Retirement	\$ <u>1,082</u> .00	<u>3</u> %
*Worker's Comp.	\$ <u>1,615</u> .00	<u>4</u> %
*Unemployment Ins.	\$ <u>---</u> .00	<u>---</u> %
Other <u>Dental</u>	\$ <u>268</u> .00	<u>.7</u> %
Other <u>Disability</u>	\$ <u>166</u> .00	<u>.45</u> %
Retire Match	<u>670</u>	<u>---</u>
Total Fringe Benefits	\$ <u>9,557</u> .00	
Total Year 2 Salary and Benefits	\$ <u>45,613</u> .00	

Enter the base annual salary that your department currently pays a new, entry-level officer in the second year of service.

Cost for Social Security may not exceed 6.2%. If exempt check here

Cost for Medicare may not exceed 1.45%. If exempt check here

Costs toward health insurance coverage; please indicate if this is for Family Coverage Yes No

Costs toward life insurance coverage.

Vacation costs, if not included in base salary. # of hours annually: 80

Sick leave costs, if not included in base salary. # of hours annually: 96

Contribution to retirement benefits.

Costs of worker's compensation. (See Part III, Question 4)

Costs of unemployment insurance. (See Part III, Question 4)

Costs of equipment, training, uniforms, vehicles and overtime are not permitted.

Sum of department fringe benefit costs for Year 2.

Year 2 base salary plus Year 2 fringe benefits.

3. Cost Per Full-Time Officer – Year 3

Current Annual Entry-Level Base Salary	\$ <u>37,138</u> .00	% of base salary
Annual Fringe Benefits:		
*Social Security	\$ <u>2,228</u> .00	<u>6</u> %
*Medicare	\$ <u>520</u> .00	<u>1.4</u> %
Health Insurance	\$ <u>3,146</u> .00	<u>8</u> %
Life Insurance	\$ <u>35</u> .00	<u>.09</u> %
Vacation	\$ <u>---</u> .00	<u>---</u> %
Sick Leave	\$ <u>---</u> .00	<u>---</u> %
Retirement	\$ <u>1,114</u> .00	<u>3</u> %
*Worker's Comp.	\$ <u>1,663</u> .00	<u>4</u> %
*Unemployment Ins.	\$ <u>---</u> .00	<u>---</u> %
Other <u>Dental</u>	\$ <u>276</u> .00	<u>.7</u> %
Other <u>Disability</u>	\$ <u>171</u> .00	<u>.45</u> %
Retire Match	<u>690</u>	<u>---</u>
Total Fringe Benefits	\$ <u>9,843</u> .00	
Total Year 3 Salary and Benefits	\$ <u>46,981</u> .00	

Enter the base annual salary that your department currently pays a new, entry-level officer in the third year of service.

Cost for Social Security may not exceed 6.2%. If exempt check here

Cost for Medicare may not exceed 1.45%. If exempt check here

Costs toward health insurance coverage; please indicate if this is for Family Coverage Yes No

Costs toward life insurance coverage.

Vacation costs, if not included in base salary. # of hours annually: 80

Sick leave costs, if not included in base salary. # of hours annually: 96

Contribution to retirement benefits.

Costs of worker's compensation. (See Part III, Question 4)

Costs of unemployment insurance. (See Part III, Question 4)

Costs of equipment, training, uniforms, vehicles and overtime are not permitted.

Sum of department fringe benefit costs for Year 3.

Year 3 base salary plus Year 3 fringe benefits.

Applicant Legal Name: Boone County Sheriff's Department

ORI (Assigned by FBI): M 0 0 1 0 0 0

PART III: Budget Summary (All applicants must complete this section)

After completing Part I and/or Part II of this form, answer the following questions. If necessary, attach an explanation of how you computed salaries and benefits for the worksheet. Be sure to answer **EVERY** question. Missing or erroneous information could significantly delay the review of your agency's COPS in Schools request.

1. If your department's second and third-year costs for salaries and/or fringe benefits are greater than the first year, check the reason(s) why in the space below:

- Cost of living adjustment (COLA) Step raises Changes in benefit costs Other (attach an explanation)

COLA/Merit figured at 3% per year

2. Many state and municipal agencies that receive federal grants are required to have audits of those grants forwarded to a single federal agency (e.g., Justice, HUD, HHS, Transportation, etc.). Please do not enter state or local auditor information. The single federal agency where such audits are sent is known as your "Cognizant Federal Agency." Please enter the name of your Cognizant Federal Agency (typically the federal agency that provides your department with the most federal funding) in the space provided. If your department does not receive federal funds, enter "U.S. Department of Justice."

U.S. Department of Justice

3. Starting date of your fiscal year: Jan / 1 / 02 Ending date: Dec / 31 / 02
Month Day Year Month Day Year

4. *IF NO FUNDS WERE BUDGETED FOR 1) SOCIAL SECURITY, 2) MEDICARE, 3) WORKER'S COMPENSATION, AND/OR 4) UNEMPLOYMENT INSURANCE, YOUR AGENCY MUST PROVIDE AN EXPLANATION FOR EACH OMISSION BELOW:

Unemployment insurance is covered for the county by a county-wide pool for all employees, and not budgeted specifically for each individual employee

Applicant Legal Name: Boone County Sheriff's Department

ORI (Assigned by FBI): M 0 0 1 0 0 0

5. Please complete the following 3-year projection, showing how the federal share and your local matching share (if applicable) will change year by year for one officer. If your total 3-year project cost per officer is \$125,000 or less, your agency does not have a local match. However, if your total 3-year project cost per officer is greater than \$125,000, then your agency's local match is the difference between the total project cost and \$125,000. If a local match is required, the federal share for the total salary and benefits must decrease each year leading to full local funding of the grant officer's position at the conclusion of the 36-month grant period. In contrast, your local match must increase each year. The percentage of one officer's salary and benefits paid with federal funds must be less in Year 2 than in Year 1, and less in Year 3 than in Year 2. In contrast, the percentage of total officers' salaries and benefits paid with local funds must be more in Year 2 than in Year 1, and more in Year 3 than in Year 2.

**Three-year salary and benefit costs per full-time position	YEAR 1	YEAR 2	YEAR 3	TOTAL - 3 YEARS
Federal Amount *The Federal Share may not exceed \$125,000 (Percentage must decrease each year)	\$ <u>44,283</u> .00	\$ <u>40,613</u> .00	\$ <u>40,104</u> .00	\$ <u>125,000</u> .00
Local Amount (if applicable) (Percentage must increase each year)	\$ <u>0</u> .00	\$ <u>5,000</u> .00	\$ <u>6,877</u> .00	\$ <u>11,877</u> .00
Total Salary & Benefits (Federal Amount plus Local Amount)	\$ <u>44,283</u> .00	\$ <u>45,613</u> .00	\$ <u>46,981</u> .00	\$ <u>136,877</u> .00

**Three-year salary and benefit costs per part-time position	YEAR 1	YEAR 2	YEAR 3	TOTAL - 3 YEARS
Federal Amount (Percentage must decrease each year)	\$ <u>0</u> .00	\$ <u>0</u> .00	\$ <u>0</u> .00	\$ <u>0</u> .00
Local Amount (if applicable) (Percentage must increase each year)	\$ <u>0</u> .00	\$ <u>0</u> .00	\$ <u>0</u> .00	\$ <u>0</u> .00
Total Salary & Benefits (Federal Amount plus Local Amount)	\$ <u>0</u> .00	\$ <u>0</u> .00	\$ <u>0</u> .00	\$ <u>0</u> .00

Applicant Legal Name: Boone County Sheriff's Department

ORI (Assigned by FBI): M 0 0 1 0 0 0


Certification and Contact Information for Budget Questions

The undersigned attests to the accuracy of the budget information provided in this worksheet.

I certify that the information provided on this form is true and accurate to the best of my knowledge:

Authorized Official's Typed Name: Theodore P. Boehm Title: Sheriff

Phone: 573-875-1111 Fax: 573-874-8953

Signature:  Date: 5-16-02

10/4/02

FY 2002
Budget Amendments/Revisions
Sheriff (1251)

Index #	Date Recd	Account	Account Name	\$Increase	\$Decrease	Reason/Justification	Comments
1	3/22/02	3411 91300	Federal Grant Reimbursement Machinery & Equipment	800 800		Establish revenue & expenditure budget for purchase of radar unit and reimbursement from HMV grant.	Cost of radar unit = approx \$1600. Per Sheriff's Dept, any actual cost greater than \$800 budget will be covered by savings in acct 91300.
2	6/10/02	91300 92300 60250	Machinery & Equipment Replacement Machinery & Equip Equipment Installation Charges		561 456 105	Replace base station radio for information center.	Current radio is not functioning properly and can no longer be repaired.
3	6/20/02	1251-92400 1255-92300	Replacement Auto/Trucks Replacement Machinery & Equip		4,385	Replace washing machine.	Corrections inmate washing machine is broken and needs to be replaced.
4	8/21/02	48200 37000	Electricity Dues		1,050	Cover dues	
5	10/4/02	3411 10100 10200 10300 10325 10350 10375 10400 10500	Federal Grant Reimbursement Salary & Wages FICA Health Insurance Disability Insurance Life Insurance Dental Insurance Workers Compensation 401(A) Match	13,157 10,500 803 988 48 11 87 470 250		Establish budget for COPS in Schools Grant	2 Deputies from 11/1/02 to 12/31/02

CERTIFIED COPY OF ORDER

October Session of the August Adjourned Term. 20 02

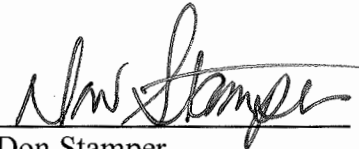
STATE OF MISSOURI }
County of Boone } ea.

In the County Commission of said county, on the 22nd day of October 20 02

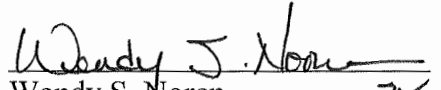
the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby approve Change Order #1 for the Harold Cunningham Road Project with Terracon Consultants. It is further ordered that the Presiding Commissioner be hereby authorized to sign said change order.

Done this 22nd day of October, 2002.


Don Stamper
Presiding Commissioner

ATTEST:


Wendy S. Noren
Clerk of the County Commission

ABSENT
Karen M. Miller
District I Commissioner


Skip Elkin
District II Commissioner

**BOONE COUNTY DEPARTMENT OF PUBLIC WORKS
DESIGN AND CONSTRUCTION DIVISION**

Change Order No.: One (1)

Date: 9/30/2002

Project Location: **Harold Cunningham Road**
Consultant: **Terracon Consultants**

459-2002

It is hereby mutually agreed that when this change order has been signed by the contracting parties, the following described changes in the work required by the contract shall be executed by the consultant without changing the terms of the contract except as herein stipulated and agreed.

Description of Changes: Additional geotechnical fees as described in the September 27, 2002 attached letter.

CONSULTANTS PROPOSAL FOR THE ABOVE DESCRIBED CHANGES:

I/We hereby agree to the modifications of the contract as described above and agree to furnish all material and labor and perform all work in connection therewith in accordance with the requirements for similar work in existing contract except as otherwise stipulated herein, for the following considerations:

\$ 4,000.00

Contract Amount: Add to the Contract Amount a total of - _____

CONSULTANT: Terracon

SIGNATURE William A. Banow

DATE 10/24/02

Recommended by: Department Manager

SIGNATURE [Signature]

Director Approval: [Signature]
DATE 10-8-02

Accepted by: Boone County Commission

SIGNATURE [Signature]

DATE 10-22-02

CERTIFICATION:
 I certify that this contract is within the purpose of the application 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.
 Year: 2002 Date: 10/15/02
 Auctor: [Signature] Date: [Signature]
 2045-7110-1 \$4,000

STATEMENT OF CONTRACT AMOUNT:

ORIGINAL CONTRACT AMOUNT	\$20,000.00
PREVIOUS ADDITIONS	\$ 0.00
TOTAL	\$ 0.00
PREVIOUS DEDUCTIONS	\$ 0.00
NET PRIOR TO THIS CHANGE	\$ 0.00
AMOUNT OF THIS CHANGE <u> X </u> ADD _____ DEDUCT	\$ 4,000.00
CONTRACT AMOUNT TO DATE	\$24,000.00

September 27, 2002

Boone County Public Works
5551 Highway 63 South
Columbia, MO 65201

Terracon

3601 Mojave Court, Suite A
Columbia, Missouri 65202
(573) 214-2877 Fax: (573) 214-2714

Attention: Mr. David Allen Nichols, P.E:

RE: Requested Modification to Contract for Geotechnical Engineering Services
Harold Cunningham Road Slope Failure
Boone County, Missouri
Proposal Number D0902045add

Dear Mr. Nichols:

During preparation of our unit rate proposal for the referenced project, we estimated our fee would not exceed \$ 20,000. Based on the subsurface conditions encountered at the site and the geotechnical engineering time required to develop stabilization options for this slope failure we now estimate our fees will be in the range of \$ 23,000 to \$ 24,000. Following are reasons our fees have exceeded the original estimate.

Subsurface conditions encountered during exploration required us to perform five (5) borings, install two (2) piezometers and to core the bedrock at three (3) locations due to variations in the bedrock stratigraphy.

Evaluation of bedrock variations at the site and evidence of past structural deformation in the vicinity of the site (Fox Hollow Fault and inferred monocline, local filled sinks and dipping bedrock in Bonne Femme Creek Bank) required additional trips to the site by a geologist and geotechnical engineer.

Additionally, site and subsurface conditions required development of several options to stabilize both the entire slope and the roadway only due to possible impacts on Bonne Femme Creek. Development and evaluation of these options required more engineering time than we had originally budgeted. Finally, the recommended options for drilled pier walls, doweled into bedrock required more geotechnical and structural engineering analysis than was anticipated.

While this project did have a high degree of difficulty in terms of developing cost-effective stabilization options we do believe the geotechnical services provided will be of substantial benefit to the client and the design consultant as this project moves toward completion.

Page 2
September 27, 2002
Terracon Proposal No: D0902045add

Terracon

As a result of the additional geotechnical engineering effort required to resolve this slope problem, we respectfully request that our contract be modified to include a total not to exceed fee of \$ 24,000. This fee includes an additional eight (8) hours of geotechnical engineering time that may be required to assist the design consultant and client during preparation of plans and specifications.

It has been a pleasure to work with you on this project. If you have any questions, please contact us.

Sincerely,

Terracon

William A. Barrow, P. E., R.G.
Geotechnical Manager


(WAB)

Eric H. Lidholm, P. E.
Associate Principal

WAB\shs\D0902045 add

10/9/02

PURCHASE REQUISITION BOONE COUNTY, MISSOURI

RECEIVED
OCT 09 2002

DATE

7834

TERRACON

VENDOR NO.

VENDOR NAME

PHONE #

PO BOX 931277
ADDRESS

KANSAS CITY
CITY

MO 64193-1277
STATE ZIP

459-2002

BID DOCUMENTATION

This field **MUST** be completed to demonstrate compliance with statutory bidding requirements.
Refer to RSMo 50.660, 50.753-50.790, and the Purchasing Manual—Section 3

- Bid /RFP (enter # below)
- Sole Source (enter # below)
- Emergency Procurement (enter # below)
- Written Quotes (3) attached (<\$750 to \$4,449)
- <\$750 No Bids Required (enter bid # below if you are purchasing from a bid, even if this purchase is <\$750)
- Professional Services (see Purchasing Policy Section 3-103)

Transaction Not Subject To Bidding For The Following Reason:

- Utility
- Travel
- Dues
- Refund
- Cooperative Agreement
- Other (Explain):
- Training
- Pub/Subscriptions
- Required Gov Payment
- Agency Fund Distribution

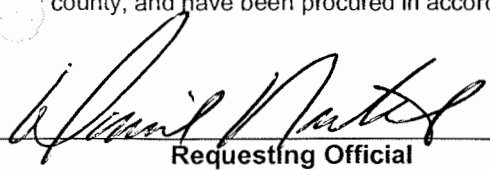
(Enter Applicable Bid / Sole Source / Emergency Number)

Ship To Department # 2045

Bill To Department # 2045

Department			Account				Item Description	Qty	Unit Price	Amount	
0	4	5	7	1	1	0	2	CHANGE ORDER #1 TO 2002-309 HAROLD CUNNINGHAM GEOTECHNICAL SVCS	1	4000.00	4000.00
CLERK'S OFFICE											
*DO NOT UNSTAPLE THESE PAGES											
*THE ONLY ACTION NEEDED IS TO WRITE THE COMM ORDER # ON THE FORM AND RETURN TO AUDITOR'S OFFICE.											
										4000.00	

I certify that the goods, services or charges specified above are necessary for the use of this department, are solely for the benefit of county, and have been procured in accordance with statutory bidding requirements.


Requesting Official

Auditor Approval

CERTIFIED COPY OF ORDER



STATE OF MISSOURI

} ea.

October Session of the August Adjourned Term. 20 02

County of Boone

In the County Commission of said county, on the

22nd day of October 20 02

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

Now on this day, the County Commission of the County of Boone does hereby approve the recommendation from the Personnel Advisory Committee to revise the Personnel Policy Manual Section 5.2 (Bereavement Leave) to include "son-in-law" and "daughter-in-law" in the definition of immediate family.

Done this 22nd day of October, 2002.

Don Stamper
Presiding Commissioner

ATTEST:

Wendy S. Noren
Clerk of the County Commission

ABSENT

Karen M. Miller
District I Commissioner

Skip Elkin
District II Commissioner



Boone County Human Resources

Betty Dickneite
Director

601 E Walnut
Columbia, MO 65201
(573) 886-4395
FAX (573) 886-4444

MEMORANDUM

460-2002

TO: Don Stamper, Presiding Commissioner
Karen Miller, District 1 Commissioner
Skip Elkin, District 2 Commissioner

FROM: Betty A. Dickneite, Chairperson
Personnel Advisory Committee

RE: Bereavement Leave

DATE: October 15, 2002

The Personnel Advisory Committee recommends revision of **Section 5.2 Bereavement Leave** of the Personnel Policy Manual to include the words "**Son-in-Law**" and "**Daughter-in-Law**" in the definition of immediate family. The proposed revised text is shown below:

"Benefited employees may be granted funeral leave with pay, not to exceed three (3) days, in the event there is a death in the immediate family. When circumstances causing hardship upon employees are involved, up to a total of five (5) days may be granted by the Administrative Authority. Additional leave with pay may be compensated from accumulated vacation or sick hours. Benefited employees may be granted leave with pay not to exceed one day for absence due to the death of a relative not considered immediate family. Immediate family is defined as an employee's spouse, child, parent, siblings, legal wards, parents-in-law, **son-in-law**, **daughter-in-law**, grandparents, grandchildren, or a relative living within the employee's household."

The addition of "**son-in-law**" and "**daughter-in-law**" in this section will insure consistency county-wide as the current Memorandum of Understanding at Public Works includes "**son-in-law**" and "**daughter-in-law**" in their definition of immediate family in Section 14.3 Funeral Leave.

This recommendation was supported unanimously by all Personnel Advisory Committee members/proxies in attendance at the October 10, 2002 meeting.

Members Present:

Betty Dickneite
David Mink
June Pitchford
Melinda Bobbitt
Mike Mallicoat
Wendy Noren

Proxy Votes:

Beverly Braun for Ted Boehm
Bonnie Adkins for Kevin Crane
Jacki Davidson for Tom Schauwecker

Members Absent/no proxy given: Don Stamper, Bettie Johnson, Connie Hendren, Kay Murray, Pat Lensmeyer, Stan Shawver.

An Affirmative Action/Equal Opportunity Employer

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ea.

October Session of the August Adjourned Term. 20 02

County of Boone

In the County Commission of said county, on the

22nd day of October 20 02

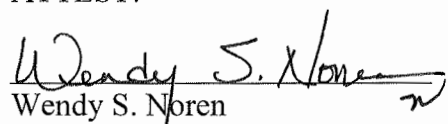
the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby authorize the Presiding Commissioner to sign the Arbitrage Rebate document for Series 1993 Special Obligation Bonds.

Done this 22nd day of October, 2002.


Don Stamper
Presiding Commissioner

ATTEST:


Wendy S. Noren
Clerk of the County Commission

ABSENT
Karen M. Miller
District I Commissioner


Skip Elkin
District II Commissioner

IN ACCOUNT WITH
GILMORE & BELL
A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW
SUITE 1100
2405 GRAND BOULEVARD
KANSAS CITY, MISSOURI 64108-2521
ID NO. 43-1611738

September 27, 2002

461 - 2002

BOONE COUNTY, MISSOURI

K-101314-01

For legal services rendered in connection with the determination of arbitrage rebate under Section 148(f) of the Internal Revenue Code of 1986, as of February 1, 1998, for \$4,505,000 Boone County, Missouri, Special Obligation Administration Building Bonds, Series 1993, including preparation of a rebate computation report, penalty-in-lieu-of-rebate computation and Forms 8038-T, rendering a legal opinion, and miscellaneous consultation and advice.

\$3,500.00

NNCL/T:nm

GILMORE & BELL RECEIVED

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

SEP 30 2002

816-221-1000
FAX: 816-221-1018
WWW.GILMOREBELL.COM2405 GRAND BOULEVARD, SUITE 1100
KANSAS CITY, MISSOURI 64108-2521ST. LOUIS, MISSOURI
WICHITA, KANSAS
LINCOLN, NEBRASKA

September 27, 2002

Ms. Kay R. Murray
Boone County Government Center
801 E. Walnut RM 112
Columbia, MO 65201-7798Re: \$4,505,000 Boone County, Missouri, Special Obligation Administration Building Bonds.
Series 1993

Dear Ms. Murray:

Enclosed is our legal opinion, the rebate computation report and the penalty-in-lieu-of-rebate calculation prepared in connection with the above-referenced bond issue.

Arbitrage Rebate:

We computed arbitrage rebate on investments held in the debt service reserve fund and determined that no rebate was generated on the Bonds through the first installment computation date (February 1, 1998); rebate was safe by \$3,711.30. The next installment computation is due as of the earlier of February 1, 2003, or the date the last Bond is paid.

Penalty-in-lieu-of-Rebate:

As we pointed out in our letter of July 3, 2002, when the County issued the Bonds, it elected to pay "penalty-in-lieu-of-rebate," which means that the expenditure of bond proceeds from the construction fund is measured against a two-year spending test. Under this test, the Bond proceeds (including investment earnings but excluding proceeds deposited in a debt service reserve fund and proceeds used to pay costs of issuing the bonds -- the "available construction proceeds"), must be spent according to the following schedule:

Time Period After the Issue Date	Minimum Percentage of Available Construction Proceeds Spent
6 months	10%
12 months	45%
18 months	75%
24 months	100%

At the end of each six-month spending period, the total expenditures of available construction proceeds are measured against these targets. Each time a target is missed, the County incurs a "penalty" equal to 1.5% of the amount by which expenditures missed the target. Each payment of penalty is payable to the

IRS 90 days after the end of the corresponding spending period. Late payments of penalty-in-lieu-of-rebate accrue interest at a rate equal to the federal underpayment rate.

We have determined that the County met the 6-month spending test but failed the 12-month and 18-month tests. In addition, the County failed the 24-month test. Under the federal tax regulations applicable to the Bonds, there is no margin for error on this final spending test, so a penalty would be imposed at the end of 24 months (May 12, 1995) and every six months afterward. But new regulations were issued by the U.S. Treasury Department in May, 1993 (the "1993 Regulations"), just after these Bonds were issued. Under the 1993 Regulations, no penalty would be incurred at the end of the 24-month period because these regulations allow a margin for a "de minimis" amount of unspent proceeds, equal to the lesser of \$250,000 or 3% of the available construction proceeds. The County missed the 24-month test by approximately \$36,600, which is well within the de minimis allowance. The 1993 Regulations (as modified in 1997) permit a bond issuer to apply the 1993 Regulations in whole to any issue that was outstanding on July 8, 1997. We have assumed that the County will take this step, which will eliminate the penalty-in-lieu-of-rebate for the end of the 24-month spending period and for all subsequent periods.

Therefore, assuming that the County applies the 1993 Regulations to the Bonds, the County accrued penalties-in-lieu-of-rebate of \$4,660.57 as of May 12, 1994 (the end of the 12-month period) and \$2,814.31 as of November 12, 1994 (the end of the 18-month period). These payments were due to the IRS 90 days after the close of each respective spending period. Late payments of rebate and penalty-in-lieu-of-rebate accrue interest at a rate equal to the underpayment rate for federal taxes. The total amount due to the IRS is \$14,465.63, determined as follows:

Penalty-in-lieu-of-rebate for 12-month period	\$4,660.57
Interest accrued on 12-month penalty	4,507.18
Penalty-in-lieu-of-rebate for 18-month period	2,814.31
Interest accrued on 18-month penalty	2,483.57
Total Amount Due to IRS	\$14,465.63

We have assumed that the County will pay the penalties-in-lieu-of-rebate and interest by **October 25, 2002**.

We have enclosed a suggested form of transmittal letter to the Internal Revenue Service, as well as Forms 8038-T (Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate). The Forms 8038-T should be signed by an authorized County representative. The transmittal letter, original Forms 8038-T, and a check in payment of the rebate amount should then be filed with the IRS on or before **October 25, 2002**. When you file these forms with the IRS, please mail a photocopy of your signed cover letter, the executed Forms 8038-T, and the check to us for our file. We recommend you use certified mail or a commercial service that shows proof of the mailing date.

Under Section 148(f) of the Code, the failure to make timely payments of rebate will cause the interest on the Bonds to become taxable, unless the failure was not due to willful neglect and the bond issuer pays such late rebate amount plus interest and a penalty. Under the applicable Treasury Regulations (in this case, the 1993 Regulations), the penalty is automatically waived if the past-due rebate amount plus interest (at the federal underpayment rate) is paid within 180 days after discovery of the failure, unless (a) the Commissioner of Internal Revenue determines that the failure was due to willful neglect, or (b) the issue was under examination by the Commissioner at any time during the period beginning on the date the failure first occurred and ending on the date 90 days after receipt of the rebate amount. We have advised many bond issuers on late payment of rebate, and we are not aware of any

instance in which the IRS demanded payment of the penalty or revoked the tax-exempt status of these issues; but the bond issuers have paid interest on the overdue amount.

Also enclosed is our statement covering our legal services incurred in connection with rebate computations for the Bonds. If the statement meets with your approval, we will appreciate it if you will present it for payment in due course.

If you have any questions, please call me.

Very truly yours,

A handwritten signature in black ink that reads "M. D. McRobbie". The signature is written in a cursive style with a large, prominent "M" and "D".

Michael D. McRobbie

MDM:nm

Enclosures

cc: Ms. Rebekah Foltz (with enclosures)
Ms. Nancy Lear

Copy onto
County's letterhead

_____, 2002

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Internal Revenue Service Center
Ogden, UT 84201

Re: \$4,505,000 Boone County, Missouri, Special Obligation Administration Building Bonds,
Series 1993

Ladies and Gentlemen:


In accordance with Internal Revenue Code Section 148(f), we enclose Forms 8038-T for filing in connection with the above-referenced bond issue. Also enclosed is a check in the amount of **\$14,465.63** for payment of penalties-in-lieu-of-rebate plus accrued interest.

Payment of penalties-in-lieu-of-rebate were due on August 10, 1994 and February 10, 1995, but the penalty-in-lieu-of-rebate amounts were not determined until September 1, 2002. The failure to compute and pay the penalty amounts on time was caused by administrative oversight, not willful neglect. The issuer has applied the regulations issued under T.D. 8476, T.D. 8538, and T.D. 8718 to the Bonds in accordance with Section 1.148-11(b)(1) of such regulations. The payment is being made within 60 days after the penalty-in-lieu-of-rebate amounts were determined, which is well within the 180-day safe harbor period described in Treasury Regulations § 1.148-3(h).

The enclosed payment represents 100% of the total penalties-in-lieu-of-rebate generated on the Bonds through May 12, 1995, plus interest on the amounts due, accrued at federal underpayment rates. Summaries of the interest calculations are also enclosed.

Very truly yours,

BOONE COUNTY, MISSOURI

By 
Name:
Title:

Enclosures



Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate

▶ Under Sections 143(g)(3) and 148(f)
 and Sections 103(c)(6)(D) and 103A(i)(4) of the Internal Revenue Code of 1954

OMB No. 1545-1219

Part I Reporting Authority Check box if Amended Return

1 Issuer's name Boone County, Missouri		2 Issuer's employer identification number 43 : 6000349	
3 Number and street (or P.O. box no. if mail is not delivered to street address) 801 E. Walnut RM 112	Room/suite	4 Report number 7	
5 City, town, or post office, state, and ZIP code Columbia, MO 65201-7798		6 Date of issue May 12, 1993	
7 Name of issue \$4,505,000 Special Obligation Administration Building Bonds, Series 1993		8 CUSIP number 098882 AP8	
9 Name and title of officer or legal representative whom the IRS may call for more information Kay R. Murray, Boone County Treasurer		10 Telephone number of officer or legal representative (573) 886-4365	
11 Type of issue ▶ Other: <u>County Administration Building</u> Issue price ▶		11	\$ 4,538,042.90
12 Amount of arbitrage rebate previously paid for this issue		12	\$ 0.00
13 If Form 8038, Form 8038-G, or Form 8038-GC was not filed, check here <input type="checkbox"/>			
14 Date of most recently filed Form 8038-T for this issue (MMDDYYYY) NA			
15 Is this the final Form 8038-T for this issue? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Part II Yield Reduction, Arbitrage Rebate, and Penalty in Lieu of Arbitrage Rebate

Yield Reduction

16 Amount of yield reduction payment (see instructions)	16	\$
---	----	----

Arbitrage Rebate

17 Amount of rebate paid for the period (MMDDYYYY) from ▶ to ▶	17	\$
18 Penalty for failure to pay arbitrage rebate on time (attach statement)	18	\$
19 Interest on underpayment of arbitrage rebate (see instructions)	19	\$

Penalty in Lieu of Arbitrage Rebate

20 Number of months since date of issue, check the box: <input type="checkbox"/> 6 mos <input checked="" type="checkbox"/> 12 mos <input type="checkbox"/> 18 mos <input type="checkbox"/> 24 mos <input type="checkbox"/> Other. No. of mos ▶			
21 Available construction proceeds ▶ \$ <u>4,124,848.38</u> Unspent ▶ \$ <u>2,579,371.33</u>			
22 If you elected to terminate the election to pay the penalty in lieu of arbitrage rebate, check one of the following (see instructions): <input type="checkbox"/> A <input type="checkbox"/> B Date of termination (MMDDYYYY)			
23 Penalty in lieu of rebate	23	\$	4,660.57
24 Penalty upon termination	24	\$	
25 Penalty for failure to pay on time (attach statement)	25	\$	
26 Interest on underpayment of penalty in lieu of rebate or upon termination (see instructions)	26	\$	4,507.18
27 Total payment. Add lines 16, 17, 18, 19, 23, 24, 25, and 26. Enter total here ▶	27	\$	9,167.75

Part III Elections by the Issuer Check "Yes" or "No" for each question (see instructions)

		Yes	No
A. Elections made under the 1992 regulations. Did you elect to:			
28 Apply the rules under section 148 to determine if the bond complies with section 103(c)(6)(D) of the 1954 Code?	28		
29 Treat the last day of the bond year on a variable yield issue as the computation date?	29		
30 Treat a transitioned variable yield issue as a fixed yield issue?	30		
31 Treat a variable yield bond that is not a tender bond as a fixed yield bond after it converted to a fixed rate?	31		
32 Continue treating an issue as a variable yield issue after all the bonds in the issue converted to a fixed rate?	32		
33 Recompute the yield on a transitioned fixed yield issue?	33		
B. Elections made under the 1993 regulations. Did you elect to:			
34 Identify a hedge?	34		✓
35 Use an actual facts analysis?	35		✓
36 Exclude earnings on a reasonably required reserve or replacement fund from available construction proceeds?	36		✓
37 Treat the different purposes of a multipurpose issue as separate issues for purposes of the 2-year exception?	37		✓
38 Treat each loan of a pooled financing issue as a separate issue for purposes of applying the spending exception?	38		✓
39 Apply certain provisions of section 1.148-11(b) before the effective date?	39	✓	
40 Apply certain provisions of section 1.148-11A(i) before the effective date?	40		✓

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Kay R. Murray 11-22-02 ▶ Don Stampe Presiding Com
 Signature of officer Date Type or print name and title

Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate

OMB No. 1545-1219

Under Sections 143(g)(3) and 148(f)
 and Sections 103(c)(6)(D) and 103A(i)(4) of the Internal Revenue Code of 1954

Part I Reporting Authority Check box if Amended Return

1 Issuer's name Boone County, Missouri		2 Issuer's employer identification number 43 ; 6000349	
3 Number and street (or P.O. box no. if mail is not delivered to street address) 801 E. Walnut RM 112	Room/suite	4 Report number 7	
5 City, town, or post office, state, and ZIP code Columbia, MO 65201-7798		6 Date of issue May 12, 1993	
7 Name of issue \$4,505,000 Special Obligation Administration Building Bonds, Series 1993		8 CUSIP number 098882 AP8	
9 Name and title of officer or legal representative whom the IRS may call for more information Kay R. Murray, Boone County Treasurer		10 Telephone number of officer or legal representative (573) 886-4365	
11 Type of issue Other: County Administration Building	Issue price	11	\$ 4,538,042.90
12 Amount of arbitrage rebate previously paid for this issue		12	\$ 0.00
13 If Form 8038, Form 8038-G, or Form 8038-GC was not filed, check here <input type="checkbox"/>			
14 Date of most recently filed Form 8038-T for this issue (MMDDYYYY) NA			
15 Is this the final Form 8038-T for this issue? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Part II Yield Reduction, Arbitrage Rebate, and Penalty in Lieu of Arbitrage Rebate

Yield Reduction	
16 Amount of yield reduction payment (see instructions)	16 \$
Arbitrage Rebate	
17 Amount of rebate paid for the period (MMDDYYYY) from to	17 \$
18 Penalty for failure to pay arbitrage rebate on time (attach statement)	18 \$
19 Interest on underpayment of arbitrage rebate (see instructions)	19 \$
Penalty in Lieu of Arbitrage Rebate	
20 Number of months since date of issue, check the box: <input type="checkbox"/> 6 mos <input type="checkbox"/> 12 mos <input checked="" type="checkbox"/> 18 mos <input type="checkbox"/> 24 mos <input type="checkbox"/> Other. No. of mos	
21 Available construction proceeds \$ 4,124,848.38 Unspent \$ 1,218,832.53	
22 If you elected to terminate the election to pay the penalty in lieu of arbitrage rebate, check one of the following (see instructions): <input type="checkbox"/> A <input type="checkbox"/> B Date of termination (MMDDYYYY)	
23 Penalty in lieu of rebate	23 \$ 2,814.31
24 Penalty upon termination	24 \$
25 Penalty for failure to pay on time (attach statement)	25 \$
26 Interest on underpayment of penalty in lieu of rebate or upon termination (see instructions)	26 \$ 2,483.57
27 Total payment. Add lines 16, 17, 18, 19, 23, 24, 25, and 26. Enter total here	27 \$ 5,297.88

Part III Elections by the Issuer Check "Yes" or "No" for each question (see instructions)

	Yes	No
A. Elections made under the 1992 regulations. Did you elect to:		
28 Apply the rules under section 148 to determine if the bond complies with section 103(c)(6)(D) of the 1954 Code?	28	
29 Treat the last day of the bond year on a variable yield issue as the computation date?	29	
30 Treat a transitioned variable yield issue as a fixed yield issue?	30	
31 Treat a variable yield bond that is not a tender bond as a fixed yield bond after it converted to a fixed rate?	31	
32 Continue treating an issue as a variable yield issue after all the bonds in the issue converted to a fixed rate?	32	
33 Recompute the yield on a transitioned fixed yield issue?	33	
B. Elections made under the 1993 regulations. Did you elect to:		
34 Identify a hedge?	34	✓
35 Use an actual facts analysis?	35	✓
36 Exclude earnings on a reasonably required reserve or replacement fund from available construction proceeds?	36	✓
37 Treat the different purposes of a multipurpose issue as separate issues for purposes of the 2-year exception?	37	✓
38 Treat each loan of a pooled financing issue as a separate issue for purposes of applying the spending exception?	38	✓
39 Apply certain provisions of section 1.148-11(b) before the effective date?	39	✓
40 Apply certain provisions of section 1.148-11A(i) before the effective date?	40	✓

Under penalties of perjury, I declare that I have examined this return, and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature of officer: *Kay R. Murray* Date: *10-22-92* Type or print name and title: *Don Stampler President*

APPLICATION OF 1993 TREASURY REGULATIONS

*Sign both copies.
- keep 1 for your file
- Return 1 to Gilmore & Bell*

**\$4,505,000
Boone County, Missouri
Special Obligation Administration Building Bonds
Series 1993**

In connection with the computation of arbitrage rebate for the above-referenced Bonds, in accordance with Section 148(f) of the Internal Revenue Code of 1986, as amended, we hereby approve the application to the Bonds of Treasury Regulations §§ 1.148-0 through 1.148-11, adopted by the U.S. Department of the Treasury, Internal Revenue Service, on June 14, 1993, by T.D. 8476.

Dated: 10-22-02

BOONE COUNTY, MISSOURI

By *Alvin Stamps*
Name:
Title:



CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ea.

October Session of the August Adjourned Term. 20 02

County of Boone

In the County Commission of said county, on the

22nd day of October 20 02

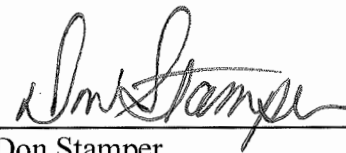
the following, among other proceedings, were had, viz:

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 and Contingency – Emergency	\$17,966.00	
1190-86885: Non- Departmental – Fines, Forfeitures and Penalties		\$14,466.00
1190-71105: Non- Departmental – Legal Services		\$3,500.00

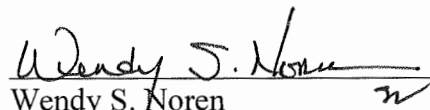
Said budget revision is to cover payments to the IRS for Arbitrage.

Done this 22nd day of October, 2002.



Don Stamper
Presiding Commissioner

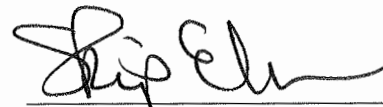
ATTEST:



Wendy S. Noren
Clerk of the County Commission

ABSENT

Karen M. Miller
District I Commissioner



Skip Elkin
District II Commissioner

REQUEST FOR BUDGET REVISION

BOONE COUNTY, MISSOURI

10/17/02

EFFECTIVE DATE

FOR AUDITORS USE

462-2002

Department				Account					Department Name	Account Name	(Use whole \$ amounts)	
											Transfer From	Transfer To
											Decrease	Increase
1	1	2	3	8	6	8	0	0	Emergency & Contingency	Emergency	17966.00	
1	1	9	0	8	6	8	8	5	Non Departmental	Fines, Forfeitures & Penalties		14466.00
1	1	9	0	7	1	1	0	5	Non Departmental	Legal Services		3500.00

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): **This budget revision is required to make payments to the IRS for Arbitrage. On the Special Obligation Administration Building Bonds, Series 1993 it was determined by Gilmore & Bell that Boone County missed the 12 month and 18 month targets for Minimum Percentage of Available Construction Proceeds spent. The penalty, and interest is to be paid to the IRS, and legal fees relating to the computation are to be paid to Gilmore & Bell. There will be no further budgetary impact.**

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):

Kay R Murray
 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:

[Signature]
 Auditor's Office

[Signature]
 PRESIDING COMMISSIONER

ABSENT
 DISTRICT I COMMISSIONER

[Signature]
 DISTRICT II COMMISSIONER

2002 Emergency Fund
1123-86800

DATE	DEPARTMENT	DEPT. NO.	ACCOUNT	AMOUNT	BALANCE	DESCRIPTION
1-1-2002				570,000	570,000	Original budget
3-6-2002	Corrections	1255	70050	15,900	585,900	Duplicate budget
4-18-2002	Purchasing	1118	92300	(3,115)	582,785	Copy machine for Johnson Bldg came in over budget
5-9-2002	Centralia Office	1125	10100/10200/10400	7,208	589,993	Correct budget. Dept 1125 class 1 budget should have been zero.
10-17-2002	Non-Departmental	1190	86885/71105	17,966	572,027	Arbitrage, Penalties, and legal fees
Total Revisions				<u>37,959</u>		

10/17/02

FY 2002
Budget Amendments/Revisions
Non-Departmental (1190)

<u>Index #</u>	<u>Date Recd</u>	<u>Account</u>	<u>Account Name</u>	<u>\$Increase</u>	<u>\$Decrease</u>	<u>Reason/Justification</u>	<u>Comments</u>
1	4/10/02	3835	Sale of County Fixed Asset		950,000	Establish/consolidate funding for Health Facility project	
2	10/17/02	86885	Fines, Forfeitures, & Penalty	14,466		Penalties and legal services related to arbitrage – Gov Center Bonds	
2	10/17/02	71105	Legal Services	3,500			

IN ACCOUNT WITH
GILMORE & BELL
A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW
SUITE 1100
2405 GRAND BOULEVARD
KANSAS CITY, MISSOURI 64108-2521
ID NO. 43-1611738

September 27, 2002

BOONE COUNTY, MISSOURI

K-101314-01

For legal services rendered in connection with the determination of arbitrage rebate under Section 148(f) of the Internal Revenue Code of 1986, as of February 1, 1998, for \$4,505,000 Boone County, Missouri, Special Obligation Administration Building Bonds, Series 1993, including preparation of a rebate computation report, penalty-in-lieu-of-rebate computation and Forms 8038-T, rendering a legal opinion, and miscellaneous consultation and advice.

\$3,500.00

NNCL/T:nm

SEP 30 2002

816-221-1000
FAX: 816-221-1018
WWW.GILMOREBELL.COM

ST. LOUIS, MISSOURI
WICHITA, KANSAS
LINCOLN, NEBRASKA

COPY

September 27, 2002

Ms. Kay R. Murray
Boone County Government Center
801 E. Walnut RM 112
Columbia, MO 65201-7798

Re: \$4,505,000 Boone County, Missouri, Special Obligation Administration Building Bonds,
Series 1993

Dear Ms. Murray:

Enclosed is our legal opinion, the rebate computation report and the penalty-in-lieu-of-rebate calculation prepared in connection with the above-referenced bond issue.

Arbitrage Rebate:

We computed arbitrage rebate on investments held in the debt service reserve fund and determined that no rebate was generated on the Bonds through the first installment computation date (February 1, 1998); rebate was safe by \$3,711.30. The next installment computation is due as of the earlier of February 1, 2003, or the date the last Bond is paid.

Penalty-in-lieu-of-Rebate:

As we pointed out in our letter of July 3, 2002, when the County issued the Bonds, it elected to pay "penalty-in-lieu-of-rebate," which means that the expenditure of bond proceeds from the construction fund is measured against a two-year spending test. Under this test, the Bond proceeds (including investment earnings but excluding proceeds deposited in a debt service reserve fund and proceeds used to pay costs of issuing the bonds -- the "available construction proceeds"), must be spent according to the following schedule:

Time Period After the Issue Date	Minimum Percentage of Available Construction Proceeds Spent
6 months	10%
12 months	45%
18 months	75%
24 months	100%

At the end of each six-month spending period, the total expenditures of available construction proceeds are measured against these targets. Each time a target is missed, the County incurs a "penalty" equal to 1.5% of the amount by which expenditures missed the target. Each payment of penalty is payable to the

IRS 90 days after the end of the corresponding spending period. Late payments of penalty-in-lieu-of-rebate accrue interest at a rate equal to the federal underpayment rate.

We have determined that the County met the 6-month spending test but failed the 12-month and 18-month tests. In addition, the County failed the 24-month test. Under the federal tax regulations applicable to the Bonds, there is no margin for error on this final spending test, so a penalty would be imposed at the end of 24 months (May 12, 1995) and every six months afterward. But new regulations were issued by the U.S. Treasury Department in May, 1993 (the "1993 Regulations"), just after these Bonds were issued. Under the 1993 Regulations, no penalty would be incurred at the end of the 24-month period because these regulations allow a margin for a "de minimis" amount of unspent proceeds, equal to the lesser of \$250,000 or 3% of the available construction proceeds. The County missed the 24-month test by approximately \$36,600, which is well within the de minimis allowance. The 1993 Regulations (as modified in 1997) permit a bond issuer to apply the 1993 Regulations in whole to any issue that was outstanding on July 8, 1997. We have assumed that the County will take this step, which will eliminate the penalty-in-lieu-of-rebate for the end of the 24-month spending period and for all subsequent periods.

Therefore, assuming that the County applies the 1993 Regulations to the Bonds, the County accrued penalties-in-lieu-of-rebate of \$4,660.57 as of May 12, 1994 (the end of the 12-month period) and \$2,814.31 as of November 12, 1994 (the end of the 18-month period). These payments were due to the IRS 90 days after the close of each respective spending period. Late payments of rebate and penalty-in-lieu-of-rebate accrue interest at a rate equal to the underpayment rate for federal taxes. The total amount due to the IRS is \$14,465.63, determined as follows:

Penalty-in-lieu-of-rebate for 12-month period	\$4,660.57
Interest accrued on 12-month penalty	4,507.18
Penalty-in-lieu-of-rebate for 18-month period	2,814.31
Interest accrued on 18-month penalty	2,483.57
Total Amount Due to IRS	\$14,465.63

We have assumed that the County will pay the penalties-in-lieu-of-rebate and interest by **October 25, 2002**.

We have enclosed a suggested form of transmittal letter to the Internal Revenue Service, as well as Forms 8038-T (Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate). The Forms 8038-T should be signed by an authorized County representative. The transmittal letter, original Forms 8038-T, and a check in payment of the rebate amount should then be filed with the IRS on or before **October 25, 2002**. When you file these forms with the IRS, please mail a photocopy of your signed cover letter, the executed Forms 8038-T, and the check to us for our file. We recommend you use certified mail or a commercial service that shows proof of the mailing date.

Under Section 148(f) of the Code, the failure to make timely payments of rebate will cause the interest on the Bonds to become taxable, unless the failure was not due to willful neglect and the bond issuer pays such late rebate amount plus interest and a penalty. Under the applicable Treasury Regulations (in this case, the 1993 Regulations), the penalty is automatically waived if the past-due rebate amount plus interest (at the federal underpayment rate) is paid within 180 days after discovery of the failure, unless (a) the Commissioner of Internal Revenue determines that the failure was due to willful neglect, or (b) the issue was under examination by the Commissioner at any time during the period beginning on the date the failure first occurred and ending on the date 90 days after receipt of the rebate amount. We have advised many bond issuers on late payment of rebate, and we are not aware of any

instance in which the IRS demanded payment of the penalty or revoked the tax-exempt status of these issues; but the bond issuers have paid interest on the overdue amount.

Also enclosed is our statement covering our legal services incurred in connection with rebate computations for the Bonds. If the statement meets with your approval, we will appreciate it if you will present it for payment in due course.

If you have any questions, please call me.

Very truly yours,



Michael D. McRobbie

MDM:nm

Enclosures

cc: Ms. Rebekah Foltz (with enclosures)
Ms. Nancy Lear