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Missouri State Auditor

PUBLIC SAFETY

Missouri State Water Patrol

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<http://auditor.mo.gov>



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CITIZENS SUMMARY

Findings in the audit of the Department of Public Safety, Missouri State Water Patrol

Background	On January 1, 2011, the Missouri State Water Patrol (MSWP) was eliminated, and its powers and duties were transferred to the Water Patrol Division, within the Missouri State Highway Patrol (MSHP). This audit primarily focuses upon the 30 months preceding the transfer.
Missing Funds	The MSWP failed to transfer boater education fees of over \$3,000 to the General Revenue Fund, and the money was missing. The audit staff discovered discrepancies between recorded cash receipts and deposit records and requested the MSHP investigate the matter further. In April 2011, a former MSWP clerk was charged with felony stealing. Weaknesses in the MSWP internal controls allowed this theft to go undetected.
Excess Boat Inventory	Twenty-eight boats worth a total of \$250,000 remain unused in a warehouse with no clear plans for their future use or disposal. These boats should have been disposed of as surplus property, but we were told a miscommunication prevented them from being prepared/scheduled for surplus .
Fiscal Impact of Merger	Although press releases issued by the Department of Public Safety and the Governor's office indicated the transfer would save the state approximately \$3 million, it appears it will actually cost the state an extra \$900,000 each year. Although the state will save some money from cutting support staff, not filling vacancies, and terminating a lease, the merger will cost the state nearly \$1.8 million more in increased retirement and health care costs each year. Also, the savings estimates claimed the state would save \$2.4 million by reassigning water patrol officers, but the state will still have to pay these officers; it will just pay the \$2.4 million out of some other state funds.

In the areas audited, the overall performance of this entity was **Fair**.*

American Recovery and Reinvestment Act 2009 (Federal Stimulus)	The Department of Public Safety, Missouri State Water Patrol did not receive any federal stimulus monies during the audited time period.
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Missouri State Water Patrol

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Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon, Governor
and
John M. Britt, Director
Department of Public Safety
and
Colonel Ron K. Replogle, Superintendent
Missouri State Highway Patrol
Jefferson City, Missouri

We have audited certain operations of the Department of Public Safety, Missouri State Water Patrol, in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the 6 months ended December 31, 2010, and the years ended June 30, 2010, and 2009. The objectives of our audit were to:

1. Evaluate the agency's internal controls over significant management and financial functions.
2. Evaluate the agency's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the agency, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. Because this agency became part of the Missouri State Highway Patrol (MSHP) effective January 1, 2011, this information was obtained from the MSHP's management and was not subjected to the procedures applied in our audit of the agency.

For the areas audited, we identified (1) deficiencies in internal controls, (2) significant noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Department of Public Safety, Missouri State Water Patrol.



Thomas A. Schweich
State Auditor

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Missouri State Water Patrol Management Advisory Report State Auditor's Findings

1. Missing Funds

Over \$3,000 in boater education fees received by the Missouri State Water Patrol (MSWP) were not properly transmitted to the state General Revenue Fund and are missing. Weaknesses in the controls over cash receipts allowed this situation to occur and remain undetected until the audit.

Sections 306.127 and .128, RSMo, require boaters born after January 1, 1984, and persons convicted of serious boating violations to pass a written examination and carry a boater safety identification card when operating boats and other watercraft on Missouri waterways. Prior to the issuance of cards to individuals, the MSWP collected a fee of \$15 for each original boater safety identification card and \$10 for temporary, replacement, or duplicate cards. The MSWP deposited these fees into the state General Revenue Fund.

1.1 Missing receipts

A review of boater education fees collected by the MSWP disclosed some monies received were not properly remitted to the state treasury for deposit and are missing.

A detailed comparison of the MSWP receipts register to deposit records disclosed numerous instances where recorded receipts could not be traced to deposits. Most of these missing receipts were recorded as cash. Another comparison of receipts recorded on the MSWP receipts register to boater education revenues reported as received by the state accounting system¹ for the period from July 2008 through December 2010, determined undeposited receipts totaled over \$3,000. We also determined the discrepancies ended by early calendar year 2010, approximately a year before the agency became a division of the Missouri State Highway Patrol (MSHP).

In March 2011, we requested the MSHP investigate this matter further. The MSHP subsequently performed an investigation and reported the results to the Cole County Prosecuting Attorney. On April 8, 2011, a former MSWP clerk was charged with felony stealing. According to information filed with the felony complaint, the MSHP determined cash receipts totaling \$3,195 were not deposited between January 4, 2008, and December 15, 2009.

1.2 Controls over collections

Weaknesses in MSWP controls over boater education receipts allowed this situation to occur and not be detected.

During the period under review, one clerk received monies and recorded the receipts on a register. The monies were then forwarded to another clerk who prepared the deposit records. However, the MSWP did not perform an independent review to ensure recorded receipts agreed to the monies remitted to the state treasury for deposit. In addition, receipts were not

¹ Statewide Advantage for Missouri (SAM II)



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always deposited in a timely manner. For example, we noted some boater education fees totaling \$1,495 received in April 2008 were not deposited until July 2008.

While timely depositing was implemented by the time the MSWP merged with the MSHP, as of March 2011, an independent review of recorded receipts to amounts deposited was still not being performed.

To help ensure monies are handled properly, an independent reconciliation of recorded receipts to amounts deposited should be performed.

Recommendations

The Missouri State Highway Patrol:

- 1.1 Continue to work with the prosecutor related to the prosecution of this matter and the recovery of the missing funds.
- 1.2 Perform an independent reconciliation of recorded receipts to monies remitted to the state treasury.

Auditee's Response

- 1.1 *When the State Auditor's Office discovered this situation and brought it to the Highway Patrol's attention, the Highway Patrol was able to make a criminal case within a week. The Highway Patrol will continue to work with the prosecuting attorney to prosecute and recover funds to the fullest extent of the law.*
- 1.2 *With the merger now in place, the Highway Patrol has worked with the newly created Water Patrol Division to develop proper procedures for handling boater education fees. Even prior to the merger, the Water Patrol was instructed to no longer accept cash, and since the merger, the Water Patrol Division has had a new process established for receiving and depositing revenue. One employee opens the mail and records the receipt, a second employee deposits the fee into the state treasury, a third employee issues the boater safety identification card to the requesting individual, and a supervisor independently reconciles the process on a regular basis. This has been implemented and will continue to be monitored.*



2. Excess Boat Inventory

MSWP management of its boat inventory was in need of improvement, and that agency had a significant number of boats in storage which should have been sold or surplused. The current estimated market value of these excess boats totaled over \$250,000 (based on average NADA² retail values).

In March 2011, we discovered 28 boats were stored in a Jefferson City warehouse with no clear plans for future use. These boats were 11 to 17 years old (based on model year) and the MSHP considered the boats to be serviceable. Three of these boats had been in storage 4 to 5 years and 12 boats had been in storage for at least a year, with 7 more boats put in storage for most, if not all, of the previous boating season (April through September 2010).

Former MSWP officials (who currently work at the MSHP Water Patrol Division) told us these boats had reached an age/usage level where they would begin to require significant repair and should have been disposed of through the State Agency for Surplus Property (SASP); however, we were told a miscommunication apparently occurred regarding which boats should be prepared/scheduled for surplus. At the time of our review only three boats had been designated for disposal with the SASP.

Even though these unassigned boats are not currently used by the Water Patrol Division, they still have value. To ensure the boat inventory of the Water Patrol Division is properly managed, the MSHP should ensure any excess or surplus boats are identified and disposed of in a timely manner.

A similar condition was noted in a previous report.

Recommendation

The Missouri State Highway Patrol ensure the boat inventory of the Water Patrol Division is properly managed and dispose of any boats not needed in a timely manner.

Auditee's Response

Of the 28 boats addressed in this finding, the Highway Patrol has initially identified 20 that are not needed, and is in the process of removing equipment from them and preparing them for disposal. To avoid flooding the market and potentially lowering the sale price, these 20 boats will be sent to Surplus Property at the rate of three or four per month. A schedule has been worked out with Surplus Property, and it will take approximately six months to complete the process, with the final few boats being sent to Surplus Property by approximately December 2011. After that, the Patrol will evaluate the remaining 8 boats and determine the best course of action. Some of those boats are not high value, and may be useful in emergency

² The National Automobile Dealers Association (NADA) prepares guides annually with pricing and information on new and used cars, motorcycles, boats, and other items.



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situations (e.g., floods, rescues, etc). This could mean that 8 of the 28 may be needed, or some portion of them, and that determination should be made by early 2012. The Highway Patrol will continue to monitor the Water Patrol Division's boat inventory on an ongoing basis.

3. Fiscal Impact of Merger

Press releases issued by the DPS in January 2011, and by the Governor's office when legislation to merge the MSWP with the MSHP was signed in June 2010, indicated the merger should save the state about \$3 million. However, our analysis indicates the merger will actually cost the state about \$900,000 annually. The press releases presented cost savings associated with the General Revenue Fund, but the cost savings amount did not include some costs the General Revenue Fund would incur, and did not include increased costs that other state funds would incur.

In addition, legislative testimony presented by DPS officials focused on increased efficiency and cost savings related to the General Revenue Fund, but did not provide information concerning increased costs of other affected state funds. Department of Public Safety (DPS), Office of Director personnel testified before the House of Representatives' Public Safety Committee on April 7, 2010, regarding pending legislation (House Bill 1868) to merge the MSWP into the MSHP. That testimony indicated, over time, through attrition, the state General Revenue Fund would save between \$2 million and \$3 million dollars.

Information in the fiscal note associated with House Bill 1868, estimated savings to the state General Revenue Fund to be between \$2.9 million and \$3.74 million annually for state fiscal years 2011, 2012, and 2013. Included in the fiscal note cost estimates is a savings of about \$500,000 to the General Revenue Fund by eliminating ten support staff positions. Also potential savings to the General Revenue Fund ranging from \$0 to \$840,000 was included in the fiscal note. These savings would result from possibly vacating a leased building (\$0 to \$180,000), and potential reductions to the Water Patrol command structure (\$0 to \$660,000) through future attrition.

Funding shift

Included in the savings estimate for the General Revenue Fund was \$2.4 million that resulted from reassigning water patrol officers to other duties and paying them from other state funds during their off season. As a result, the state will not save the \$2.4 million but will simply pay those costs from other funds.

MSHP officials testified before the legislature in April 2010 they anticipated reassigning water patrol officers to primarily highway related activities during the off season. MSHP officials indicated it is still their intent for the upcoming boating off season. Therefore, it appears the State Highway and Transportation Fund will bear most of the costs due to the funding shift.



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Staffing savings

MSHP officials indicated, as of July 1, 2011, 10 positions were eliminated from the Water Patrol Division budget and that the persons employed in these positions had been terminated from the MSWP staff on or before the January 1, 2011, merge date. As a result, it appears the state saved approximately \$403,000 annually due to the elimination of support staff positions.

As of July 1, 2011, two high ranking water patrol officers have left state employment. The MSHP has not promoted remaining officers to these positions but is realigning the rank and duties performed to be consistent with the MSHP rank structure. As a result, the duties formerly performed by the high ranking MSWP officers are now performed by lower ranking MSHP individuals. Annual cost savings for payroll and fringe benefits related to the reduction of the water patrol command structure currently totals \$250,000. The MSHP anticipates further savings resulting from additional retirement of former MSWP highly ranked officers within the next few years.

Rent savings

The MSWP terminated the lease of the building it formerly occupied on June 30, 2010, eliminating annual lease payments totaling \$144,000. Additional cost savings will occur through reduced utility costs for the leased building which were the responsibility of the state. Total estimated annual savings of \$250,000 are anticipated by the DPS as a result of terminating the lease and reduced utility payments.

Increased retirement costs

The fiscal impact due to employees electing to transfer between retirement plans was not included in the fiscal note prepared by the Committee on Legislative Research Oversight Division. The enabling legislation allowed former MSWP employees the option of transferring to other state employee retirement and health care systems. The narrative contained in the fiscal note indicated estimated annual cost increases totaling as much as \$2.1 million could occur if all eligible MSWP employees elected to transfer from the Missouri State Employees' Retirement System (MOSERS) to the Missouri Department of Transportation and Patrol Employees Retirement System (MPERS) because the required state contribution rate to the MPERS is higher than MOSERS. MSWP employees were not required to make the election until April 1, 2011. However, the Oversight Division indicated it did not include a cost estimate of the fiscal impact in the calculation total of the fiscal note because it had no way of knowing how many employees would transfer to the MPERS. Current annual estimated retirement system contribution cost increases for former MSWP employees who elected the transfer to the MPERS benefit system total approximately \$1.7 million.

Increased health care costs

The fiscal note did not consider the difference in cost to the state for the employees that elected to transfer from the Missouri Consolidated Health Care Plan (MCHCP) to the Missouri Department of Transportation and



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Missouri State Highway Patrol Medical and Life Insurance Plan (MHPML). Due to the varying levels of coverage as of June 2011, the state's monthly contribution amounts for active employees under the MCHCP plan were \$688 per employee while the contribution amounts under the MHPML plan ranged from \$383 to \$1,008 per employee. In total, the annual contributions made for former MSWP employees increased approximately \$65,000 annually.

Estimated net cost of merger Based on the information above, it appears savings realized due to the reduction of command and support staff and the elimination of rental costs total approximately \$900,000. However, additional costs due to increased contributions for retirement and health care contributions totaled about \$1.8 million. As a result, the MSWP merger with the MSHP has actually increased costs to the state by about \$900,000 rather than generating a \$3 million savings.

To help ensure the legislature makes well-informed decisions concerning pending legislation, it is imperative for state agencies to provide complete and accurate information concerning the fiscal impact to the Committee on Legislative Research Oversight Division. Every effort should be made to ensure information provided to state officials presents a sufficiently comprehensive analysis and fully discloses all information that should be considered by those state officials.

Recommendation

The DPS work with the Committee on Legislative Research Oversight Division to ensure future fiscal notes as well as other information or testimony provided to state officials and the public is as comprehensive, complete, and accurate as possible.

Auditee's Response

Since the MSWP and MSHP were consolidated in January 2011, the two agencies have been focused on realigning their workforce to better respond to Missouri citizens. Because of the timing of the audit, insufficient time has passed since the consolidation to fully realize all of the anticipated savings and efficiencies. Nonetheless, efficiencies have already been realized by having a single agency positioned to respond to public safety needs and deploy officers when and where they are needed. While acknowledging some of the cost savings realized by the consolidation, the audit does not address the positive impact the consolidation has had on the combined agencies' ability to serve the public.

One of the initial positive impacts realized from the consolidation has been the combined response to the unprecedented disasters that have occurred in Missouri during the last eight months. Beginning with the snowstorm in February 2011, the agency was able to assign water patrol officers, along with their four-wheel drive vehicles, to augment road patrols along snowbound highways. This resulted in an additional force of 41 officers



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able to respond to impacted motorists during the historic closure of I-70. During the flooding along the Mississippi and Missouri Rivers, the agency was able to assign highway patrol officers alongside water patrol officers conducting boat patrols. This allowed the agency to double the number of boat patrols in the flooded areas. In Joplin, troopers from the combined agency responded to one of the worst disasters in Missouri history. A total of 24 MSWP officers were assigned alongside other troopers to handle security, body recoveries, identifications, and death notifications, as well as investigating the reports of missing persons. This massive task was accomplished through one command structure with the combined resources and assets of the two agencies. Overall, the ability to more efficiently and fluidly assign officers to impacted areas has been a significant benefit to disaster response and recovery.

Going forward, the ability to deploy water patrol officers to other law enforcement duties during the winter months will result in better utilization of these highly skilled and trained personnel and increase the protection afforded to the public. Prior to the consolidation, water patrol officers accrued significant regular-duty overtime during the months of May through September. That overtime was then expended by taking mandatory leave during the winter months. If the officer left employment, the overtime resulted in a liability that the state was required to payout upon their departure. The audit fails to include the anticipated reductions to regular-duty overtime and the benefits that will be realized from those reductions.

During the winter months, water patrol officers can now be assigned to other law enforcement duties as public safety needs dictate. While it is not known exactly how many water patrol officers will be assigned to a particular law enforcement duty during the winter months, the public clearly benefits from officers performing law enforcement duties instead of expending their overtime by taking mandatory leave.

To that end, information provided to the legislature was clear that the law enforcement duties associated with winter assignments would be paid out of other funds. Both testimonial and written information provided to the legislative committees explained that allocating water patrol officers to other assignments during the winter months, such as gaming or highway enforcement, would allow the state to use non-general revenue funds to support officers' salaries when they are assigned to those functions.

Although the consolidation has been in effect less than a year, other efficiencies have been gained by consolidating facilities and equipment. The elimination of the water patrol headquarters has already resulted in the cost savings noted in the auditor's report. Further facility consolidations are underway to combine remote offices in four other locations. These are small remote offices, but will allow for joint use of telephone and data services.



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The MSHP is also analyzing functions that has been performed by the MSWP that were similar to the MSHP. The MSWP operated a statewide special weapons and tactics team (SWAT). Those members have been merged into the MSHP regional teams, reducing duplicate training and improving joint response capabilities.

With regard to the cost savings, the auditor's report correctly acknowledges that many of the long-term cost savings predicted have already occurred. Reducing redundant administrative staff has resulted in cost savings of approximately \$403,000. Elimination of the headquarters facility has resulted in savings of approximately \$250,000. And, through attrition, salaries to high-ranking water patrol officers have already been reduced by approximately \$250,000. It is anticipated that further cost savings will be realized as additional high-ranking officers are replaced with lower ranking officers through attrition.

The Department of Public Safety and the MSHP are committed to continuing the core mission of boating safety through its Water Patrol Division. The transition is still underway and the unified agency continues to identify efficiencies and realign assignments during the winter months. While many of these efficiencies may not be able to be quantified initially, a unity of command model is the nationally recognized approach to major disasters and terrorist attacks and has proven particularly successful during the catastrophic events impacting Missouri in 2011. The combined efforts of the MSHP and Water Patrol Division have better served the public and can be expected to create continued benefits.

Missouri State Water Patrol

Organization and Statistical Information

In 1959, the 70th General Assembly enacted legislation for the regulation of boating in Missouri. The resulting agency was called the Missouri Boat Commission, and its purpose was to provide boating safety for the state through registration, inspection, education, and law enforcement. The Omnibus State Reorganization Act of 1974 transferred the Missouri Boat Commission to the Department of Public Safety, and the agency was renamed the Division of Water Safety. In 1989, the Division of Water Safety was renamed the Missouri State Water Patrol (MSWP). During the 2010 legislative session, the General Assembly passed House Bill 1868 which transferred, effective January 1, 2011, the powers and duties of the MSWP to a newly-established division within the Missouri State Highway Patrol (MSHP). The new Water Patrol Division was assigned to MSHP's Field Operations Bureau.

The purpose of the MSWP was to make the waters of the state safe for boating and other water-related activities through law enforcement, registration, inspection, and educational programs. The MSWP was a statewide law enforcement agency that operated in a quasi-military fashion with authority being delegated by rank. For control purposes, the state was divided into six districts with a captain or lieutenant in charge of each district. As of December 31, 2010, the agency had a total of 104 employees. The superintendent of the MSHP now determines policy for the Water Patrol Division, and the division is currently commanded by a major located at the MSHP General Headquarters in Jefferson City. Currently the division is divided into four geographic districts with a captain in charge of each district, with those officials being responsible for supervision of all patrol officers and related field activities in the respective districts. Through attrition, the districts will eventually be commanded by lieutenants. As of January 1, 2011, 83 water patrol officers and 3 civilian employees transferred into the Water Patrol Division. In addition, 6 former water patrol officers and 11 civilian employees transferred to other divisions within the MSHP.

Colonel Radnell Talburt served as Commissioner of the Missouri State Water Patrol until his retirement on April 30, 2009. Lieutenant Colonel Michael Smith served as Acting Commissioner until his retirement on November 1, 2010. Major Tommy Roam then served as Acting Commissioner through December 31, 2010, and was subsequently appointed Commander of the Water Patrol Division.

American Recovery and Reinvestment Act 2009 (Federal Stimulus)

The MSWP did not receive or spend any American Recovery and Reinvestment Act of 2009 monies during the period from July 1, 2008, through December 31, 2010.

Financial information follows.

Appendix A

Missouri State Water Patrol

Combined Statement of Receipts, Disbursements, and Changes in Cash and Investments - Missouri State Water Patrol Fund

	6 Months Ended December 31, 2010	Year Ended June 30, 2010	Year Ended June 30, 2009
RECEIPTS			
Motorboat registration fees	\$ 574,150	509,252	2,309,982
Disaster assistance	0	18,679	51,149
Interest	5,350	30,648	56,549
Total Receipts	<u>579,500</u>	<u>558,579</u>	<u>2,417,680</u>
DISBURSEMENTS			
Personal service	296,819	1,664,336	1,527,257
Employee fringe benefits	122,324	652,392	562,400
Expense and equipment	15,227	38,878	211,941
Cost allocation	14,514	22,089	9,671
Total Disbursements	<u>448,884</u>	<u>2,377,695</u>	<u>2,311,269</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>130,616</u>	<u>(1,819,116)</u>	<u>106,411</u>
TRANSFERS			
Transfers from:			
General Revenue Fund	0	0	959,762
Total Transfers	<u>0</u>	<u>0</u>	<u>959,762</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS AND TRANSFERS	130,616	(1,819,116)	1,066,173
CASH AND INVESTMENTS, BEGINNING BALANCE	1,224,830	3,043,946	1,977,773
CASH AND INVESTMENTS, ENDING BALANCE	<u>\$ 1,355,446</u>	<u>1,224,830</u>	<u>3,043,946</u>

Appendix B

Missouri State Water Patrol
Comparative Statement of Receipts

	6 Months Ended December 31, 2010	Year Ended June 30, 2010	Year Ended June 30, 2009
GENERAL REVENUE FUND			
Boater education fees	\$ 90,430	168,497	153,030
Disaster assistance	0	8,088	128,097
Vendor refunds - state	5,332	0	0
Miscellaneous	2,362	4,465	7,453
Total General Revenue Fund	<u>\$ 98,124</u>	<u>181,050</u>	<u>288,580</u>
DEPARTMENT OF PUBLIC SAFETY FUND			
Federal grants	\$ 2,166,662	2,402,702	2,358,962
Fuel tax refunds	2,843	24,225	21,682
Disaster assistance	0	20,926	0
Miscellaneous	3,204	2,921	6,490
Total Department of Public Safety Fund	<u>\$ 2,172,709</u>	<u>2,450,774</u>	<u>2,387,134</u>
FEDERAL DRUG SEIZURE FUND			
Federal grants	\$ 4,740	6,279	0

Appendix C-1

Missouri State Water Patrol
 Statement of Appropriations and Expenditures
 6 Months Ended December 31, 2010

	Appropriation Authority	Expenditures	Encumbrances	Uncommitted Appropriations
GENERAL REVENUE FUND				
Personal Service	\$ 5,435,620	2,508,670	0	2,926,950
Expense and Equipment	257,081	21,548	104,975	130,558
Total General Revenue Fund	<u>5,692,701</u>	<u>2,530,218</u>	<u>104,975</u>	<u>3,057,508</u>
DEPARTMENT OF PUBLIC SAFETY FUND				
Personal Service	555,725	279,579	0	276,146
Expense and Equipment	2,304,504	975,706	470,417	858,381
Total Department of Public Safety Fund	<u>2,860,229</u>	<u>1,255,285</u>	<u>470,417</u>	<u>1,134,527</u>
FEDERAL DRUG SEIZURE FUND				
Expense and Equipment	20,000	11,012	0	8,988
Total Federal Drug Seizure Fund	<u>20,000</u>	<u>11,012</u>	<u>0</u>	<u>8,988</u>
MISSOURI STATE WATER PATROL FUND				
Personal Service	1,665,244	296,819	0	1,368,425
Expense and Equipment	600,000	0	0	600,000
Total Missouri State Water Patrol Fund	<u>2,265,244</u>	<u>296,819</u>	<u>0</u>	<u>1,968,425</u>
Total All Funds	<u>\$ 10,838,174</u>	<u>4,093,334</u>	<u>575,392</u>	<u>6,169,448</u>

Appendix C-2

Missouri State Water Patrol
 Statement of Appropriations and Expenditures
 Year Ended June 30, 2010

	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND			
Personal Service	\$ 5,053,644	4,472,507	581,137
Expense and Equipment	421,246	258,426	162,820
Total General Revenue Fund	<u>5,474,890</u>	<u>4,730,933</u>	<u>743,957</u>
DEPARTMENT OF PUBLIC SAFETY FUND			
Personal Service	555,725	528,140	27,585
Expense and Equipment	2,304,504	1,877,145	427,359
Total Department of Public Safety Fund	<u>2,860,229</u>	<u>2,405,285</u>	<u>454,944</u>
FEDERAL DRUG SEIZURE FUND			
Expense and Equipment	20,000	1,689	18,311
Total Federal Drug Seizure Fund	<u>20,000</u>	<u>1,689</u>	<u>18,311</u>
MISSOURI STATE WATER PATROL FUND			
Personal Service	1,665,244	1,664,336	908
Expense and Equipment	600,000	0	600,000
Total Missouri State Water Patrol Fund	<u>2,265,244</u>	<u>1,664,336</u>	<u>600,908</u>
Total All Funds	<u>\$ 10,620,363</u>	<u>8,802,243</u>	<u>1,818,120</u>

The lapsed balances include the following withholdings made at the Governor's request:

	Year Ended June 30, 2010
General Revenue Fund	
State Water Patrol - Personal Service	\$ 573,928
State Water Patrol - Expense and Equipment	<u>162,819</u>
Total General Revenue Fund	<u>\$ 736,747</u>

Appendix C-3

Missouri State Water Patrol
 Statement of Appropriations and Expenditures
 Year Ended June 30, 2009

	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND			
Personal Service	\$ 5,221,644	4,805,040	416,604
Expense and Equipment	918,619	918,619	0
Total General Revenue Fund	<u>6,140,263</u>	<u>5,723,659</u>	<u>416,604</u>
DEPARTMENT OF PUBLIC SAFETY FUND			
Personal Service	483,725	482,574	1,151
Expense and Equipment	2,304,504	1,918,182	386,322
Total Department of Public Safety Fund	<u>2,788,229</u>	<u>2,400,756</u>	<u>387,473</u>
FEDERAL DRUG SEIZURE FUND			
Expense and Equipment	20,000	17,553	2,447
Total Federal Drug Seizure Fund	<u>20,000</u>	<u>17,553</u>	<u>2,447</u>
MISSOURI STATE WATER PATROL FUND			
Personal Service	1,665,244	1,526,622	138,622
Expense and Equipment	600,000	181,646	418,354
Total Missouri State Water Patrol Fund	<u>2,265,244</u>	<u>1,708,268</u>	<u>556,976</u>
Total All Funds	<u>\$ 11,213,736</u>	<u>9,850,236</u>	<u>1,363,500</u>

The lapsed balances include the following withholdings made at the Governor's request:

	Year Ended June 30, 2009
General Revenue Fund	
State Water Patrol - Personal Service	\$ 409,899
Total General Revenue Fund	<u>\$ 409,899</u>

Appendix D

Missouri State Water Patrol

Comparative Statement of Expenditures (From Appropriations)

	6 Months Ended December 31, 2010	Year Ended June 30, 2010	Year Ended June 30, 2009	Year Ended June 30, 2008	Year Ended June 30, 2007
Salaries and wages	\$ 3,085,068	6,664,983	6,814,236	6,546,069	5,356,697
Travel, in-state	18,577	26,978	64,735	80,420	89,127
Travel, out-of-state	552	15,351	31,635	31,474	21,853
Fuel and utilities	12,936	25,677	25,107	22,620	22,971
Supplies	463,797	835,299	1,140,129	1,023,668	898,657
Professional development	12,235	25,187	50,942	62,595	38,559
Communication services and supplies	36,751	120,552	106,349	62,889	86,488
Services:					
Professional	21,106	114,434	59,636	80,542	96,243
Housekeeping and janitorial	4,661	5,939	7,783	3,490	6,436
Maintenance and repair	55,167	186,221	171,672	148,274	191,974
Equipment:					
Computer	698	0	4,935	0	726
Boats and motors	168,519	372,073	524,328	134,577	900,877
Vehicles	0	108,414	462,980	404,865	465,729
Office	0	0	5,004	16,013	13,674
Other	62,643	69,747	122,822	96,056	180,508
Real property rentals and leases	149,860	229,692	256,925	237,354	236,737
Equipment rental and leases	512	989	935	1,589	1,255
Miscellaneous	252	707	83	248	2,720
Total Expenditures	\$ 4,093,334	8,802,243	9,850,236	8,952,743	8,611,231

Appendix E

Missouri State Water Patrol
Statement of Changes in General Capital Assets

GENERAL CAPITAL ASSETS	Motor Vehicles	Boats and Motors	Office and Other Equipment	Radio Towers and Related Infrastructure	Total
Balance, July 1, 2008	\$ 3,151,354	5,066,535	3,583,725	365,291	12,166,905
Additions	478,926	592,913	333,632	0	1,405,471
Dispositions	(798,106)	(56,739)	(215,312)	0	(1,070,157)
Balance, June 30, 2009	2,832,174	5,602,709	3,702,045	365,291	12,502,219
Additions	233,154	362,083	156,055	0	751,292
Dispositions	(176,161)	(106,655)	(370,961)	0	(653,777)
Balance, June 30, 2010	2,889,167	5,858,137	3,487,139	365,291	12,599,734
Additions	0	231,763	32,479	0	264,242
Dispositions	(212,619)	0	(38,708)	0	(251,327)
Balance, December 31, 2010	\$ 2,676,548	6,089,900	3,480,910	365,291	12,612,649