



The People of Missouri  
Governor Mel Carnahan  
The Missouri General Assembly

Citizens of Missouri:

It is with great pleasure that I present the 1999 Annual Report of the State Auditor's Office. This report is required by Article IV Section 13 of the Missouri Constitution and is an opportunity to share the important work completed during my first year as Missouri's State Auditor.

Let me begin by saying that 1999 was a very productive year. We delivered 122 audit reports. The State Auditor's Office also underwent an external quality control review through the National State Auditors Association.

The report for this review indicated that the office's quality control system for audits issued during the year was operating effectively and provided reasonable assurance of compliance with government auditing standards.

We are also working to make a big difference for Missouri and are particularly proud of what we reported in the following audits:

- ◆ The forfeiture audit found that utilization of federal law instead of state statutes by most police departments allowed them to keep part of the money forfeited instead of turning it over to schools.
- ◆ The Sunshine Law performance audit found that too many political subdivisions are unaware of their legal requirements to provide access to public records upon request.
- ◆ The Department of Conservation audit discovered that the record of passengers who fly on the department's planes were being destroyed.
- ◆ The St. Louis Board of Police Commissioners audit recommended that the board stop paying illegal bonuses to upper-level staff.
- ◆ Our tax rate review identified more than sixty local governments and other taxing authorities that were overtaxing citizens.

In addition to our audit work, I also made some strategic changes this year. We added a performance audit division, and for the first time the State Auditor's Office is conducting performance audits of state government. Through the privatization of some of our audit responsibilities, we are efficiently meeting our constitutional responsibility to audit Missouri's counties. In order to serve the metropolitan areas, as well as audit local state agencies and adjacent counties, without significantly increasing costs, we expanded our St. Louis and Kansas City offices. I was shocked to find out upon taking office that no minorities were employed by the State Auditor, now minority hires are sought and have become a part of our workforce.

I have enjoyed my first year as Missouri's State Auditor and am proud of all that we have achieved.

Sincerely,

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

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# Office of the Missouri State Auditor

## Audit Reports Delivered

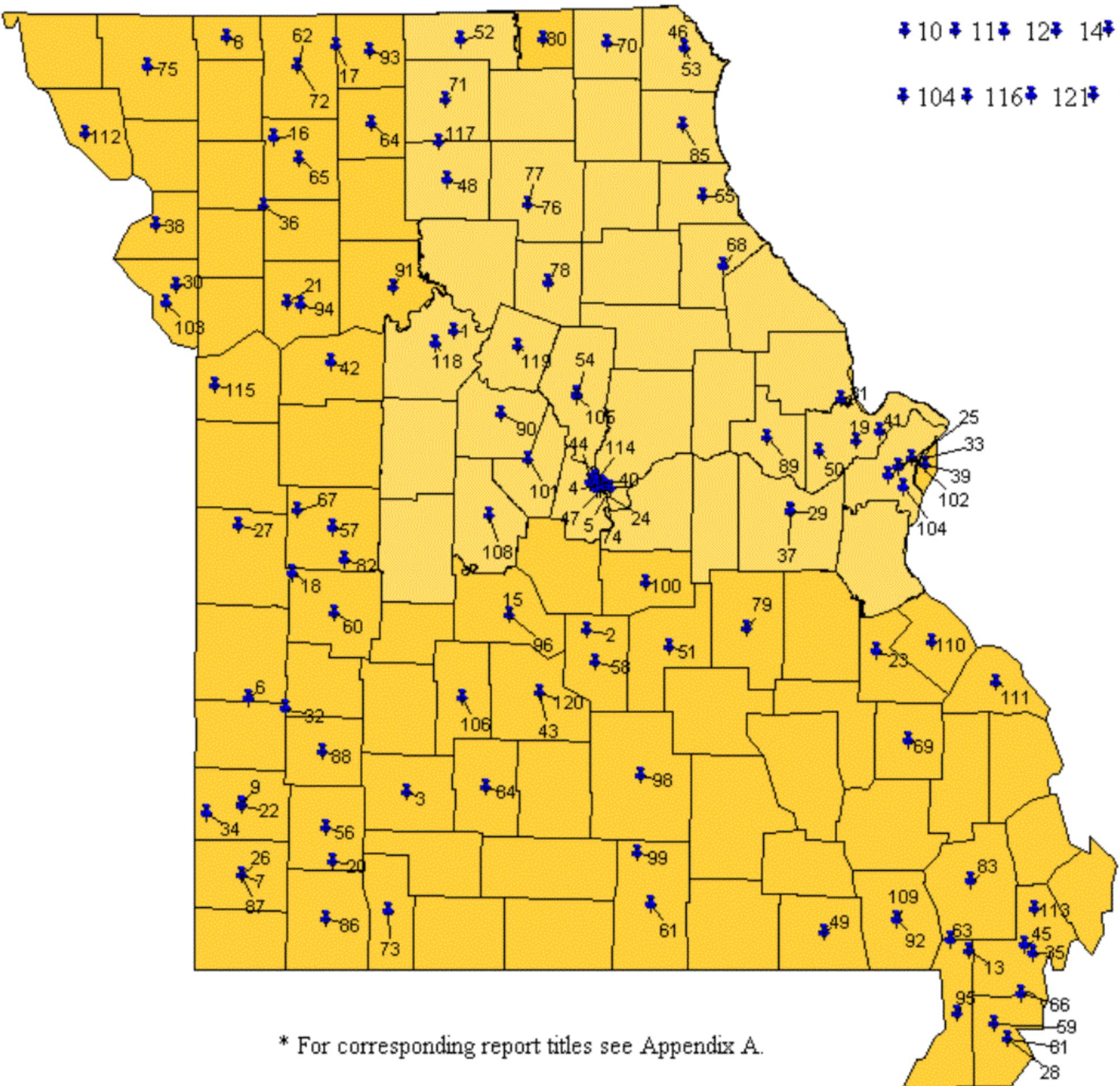
January 1, 1999 through December 31, 1999

\*listed by audit report number

### Statewide Impact Audits

◆ 10 ◆ 11 ◆ 12 ◆ 14 ◆ 97

◆ 104 ◆ 116 ◆ 121 ◆ 122



\* For corresponding report titles see Appendix A.

# MISSOURI STATE AUDITOR'S 1999 ANNUAL REPORT

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## ABOUT THIS REPORT

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This report is organized into four sections designed to educate the reader about the Missouri State Auditor's Office; to highlight a few audits produced in 1999, and to introduce new initiatives. We have also included several appendices related to our work such as tax rates and bonds registered by the office.

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## OUR MISSION

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Improve the efficiency and effectiveness of Missouri Government by providing accurate and timely performance and financial audits designed to:

- ◆ Reduce waste and opportunities for fraud.
- ◆ Account for Missouri's taxpayer dollars.
- ◆ Review and report the performance of programs, agencies and institutions.
- ◆ Recommend ways to improve operations, fiscal accountability and taxpayer services.
- ◆ Educate citizens and policymakers regarding the operation of their government.

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## POWERS AND RESPONSIBILITIES OF THE OFFICE

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The State Auditor's Office is responsible for auditing all state agencies, boards and commissions; the state court system; counties that do not have a county auditor; and other political subdivisions such as cities or school districts upon petition by the voters of those subdivisions. The office was created in 1820, when the state of Missouri was organized. The authority of the office is stated in Article IV, Section 13, Missouri Constitution, and its responsibilities are detailed in Chapter 29 of the Missouri Revised Statutes (RSMo).

In accordance with government auditing standards issued by the US General Accounting Office, all audits are conducted in an impartial, nonpartisan manner. Thus, State Auditor's Office findings, conclusions, and recommendations are based upon reliable evidence free from preconceived notions, and the influence of personal opinions. Our auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics.

# OUR WORK PRODUCTS

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## **FINANCIAL AUDITS**

A financial audit examines an entity's financial statements or other financial information and considers related compliance and internal control issues such as those governing bidding and contracting. Many of the audits issued by the State Auditor's Office are financial in nature or include financial information.



**State Auditor Claire McCaskill**

## **PERFORMANCE AUDITS**

A performance audit is an independent examination for the purpose of reporting on the extent to which agencies and departments of state government agencies are faithfully carrying out the programs for which they are responsible and determining whether the programs are achieving their desired results.

## **BOND REGISTRATION**

The State Auditor's Office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri, to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds are issued. The State Auditor's Office reviewed and registered 148 issues in 1999, the majority of which were for school districts; for a complete list see Appendix B.

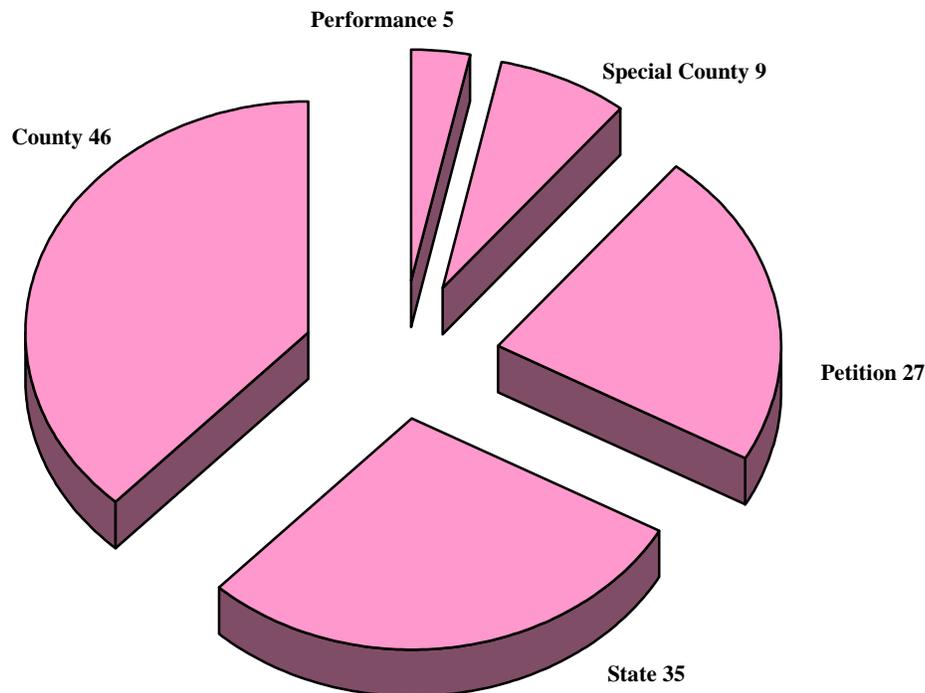
## **REVIEW OF PROPERTY TAX RATES**

The State Auditor's Office is required to review the property tax rates of all taxing authorities in the state to determine whether taxes have been levied in accordance with state law. Property taxes collected each year from Missourians provide a major source of funding for local governments. These taxes help finance the operation of counties; cities; school districts; road, fire, and ambulance districts; libraries; and other services.

## **STATEMENTS AND TESTIMONY**

The State Auditor is often called to advise the governor, legislature and citizens on matters such as costs associated with initiatives impacting state government operations, ballot issues placed before the citizens, and the impact of the Hancock Amendment.

## AUDIT REPORTS ISSUED 1999: 122



- ◆ Special county audits are financial audits conducted after a vacancy occurs in a county office between elections before the Governor's appointment of a new county official.
- ◆ Petition audits are primarily financial audits of political subdivisions, such as school districts and cities, other than those that the State Auditor's Office is statutorily required to audit: State statutes allow the voters of political subdivisions to petition for an audit. For more information about petitioning for an audit, visit our web site at <http://www.auditor.state.mo.us>.
- ◆ State audits may be performance or financial audits and are the constitutional responsibility of the state auditor's office. These may be of state agencies, statewide officials, the legislature, the state's financial statements, or federal awards expended by the state.
- ◆ County audits are financial audits and are required by statute, once every four years, in counties that do not have a county auditor. Many counties are audited more frequently, in meeting federal audit requirements.
- ◆ Performance audits are an independent examination for reporting on the extent to which state government agencies are faithfully carrying out the programs for which they are responsible.

# AUDIT HIGHLIGHTS

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## REVIEW OF PROPERTY TAX RATES

In 1999, the State Auditor received substantiating data and issued advisory findings on 4,790 property tax rates levied by 2,685 political subdivisions, with seven taxing authorities not submitting data to support eight tax rates levied in the current year. The rates were reviewed for compliance with state statutes and Article X, Section 22, Missouri Constitution, commonly known as the Hancock Amendment. Voters may authorize increases beyond these limitations. Voter-approved increases were reviewed for compliance with applicable laws and stated ballot restrictions.

The Auditor's opinion on tax rate compliance is advisory. Taxpayers who believe a local taxing authority has not complied with the laws regarding establishment of tax rates have recourse under state statutes by making a formal complaint with the county prosecuting attorney. If the prosecutor fails to bring an action within ten days of the filing of the complaint, the taxpayer may bring a civil action on his or her behalf and as a representative of all taxpayers in the taxing jurisdiction.

Of the 4,790 property tax rates reviewed in 1999, 62 had rates higher than the rates certified by the State Auditor, including 61 tax rates exceeding by \$2,584,904 the legally permissible tax levy as provided by the Hancock Amendment and state law. The 62 rates not in compliance with state law produced excess tax revenues ranging from \$95 in the village of Quitman to \$593,842 in the city of Berkeley. The Kansas City 33 School District is included on the report but was under court order to support desegregation and is levying \$4.95 per \$100 assessed valuation.



**Michelle Thompson, C.P.A., J.D.  
Assistant to the Deputy**

In addition, 114 schools increased taxes and revenues by \$16,470,010 without voter approval by utilizing a Constitutional Amendment No. 2 approved by voters on November 3, 1998, which allows school districts to levy a minimum of \$2.75 per \$100 assessed valuation by school board vote only.

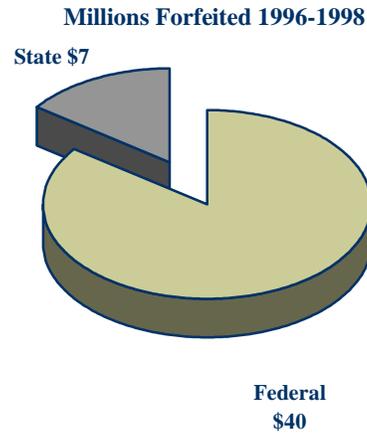
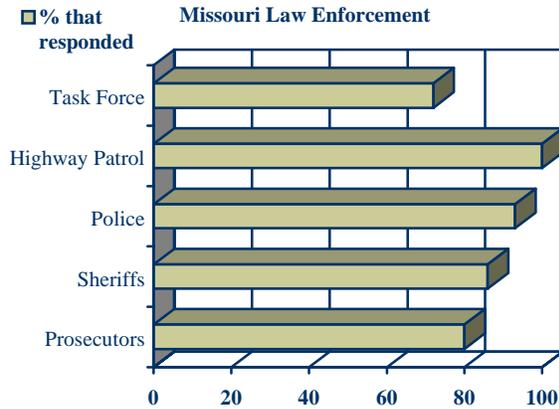
All political subdivisions have been notified that beginning the year 2000, the State Auditor's Office is changing the rounding policy used to calculate all tax levies. The Auditor's office will be promulgating new rules to implement the change to conventional rounding carried to four decimal places.

## SPECIAL REVIEW OF FORFEITED PROPERTY

On October 8, 1999, Auditor McCaskill delivered an audit report on the statewide special review of forfeited property.

Forfeiture may occur if during a lawful arrest, search, or inspection, state or local law enforcement officials seize property intended for use in the course of, derived from, or realized through criminal activity. This property may be forfeited through state or federal laws. The State Auditor's Office reviewed state and federal law regarding seized and forfeited property and sent surveys regarding seizure and forfeiture cases to county sheriffs and prosecuting attorneys, city police departments, the State Highway Patrol, and multijurisdictional task forces. This information was tested and evaluated, and follow-up work was conducted in accordance with government auditing standards.

### Findings



- ◆ Most of Missouri's law enforcement agencies utilize federal law instead of Missouri's statutes in forfeiture cases. This practice allows the agencies to keep part of the money seized instead of turning it over to schools.
- ◆ From 1996 through 1998, \$40 million dollars was forfeited utilizing federal law and \$7 million utilizing state statutes.
- ◆ Total forfeiture dollars are not enough to impact total school funding in Missouri.
- ◆ Seventy-one percent of forfeiture dollars went to five of Missouri's law enforcement agencies.

Missouri's Criminal Activity Forfeiture Act contains unclear, incomplete or restrictive requirements such as:

- ◆ Failure to define when a seizure has taken place.
- ◆ Restrictive filing time limits which may contribute to federal transfers.
- ◆ Rules regarding the transfer of seizures to a federal authority that allow for virtually any transfer to occur.
- ◆ Prohibition of seizure without a felony guilty plea or conviction (although many routine traffic stops result in recovery of narcotics proceeds.)
- ◆ No provision for noncompliance with reporting statutes or the fact that most law enforcement agencies receive very little proceeds.

## PERFORMANCE AUDIT OF COMPLIANCE WITH SUNSHINE LAW

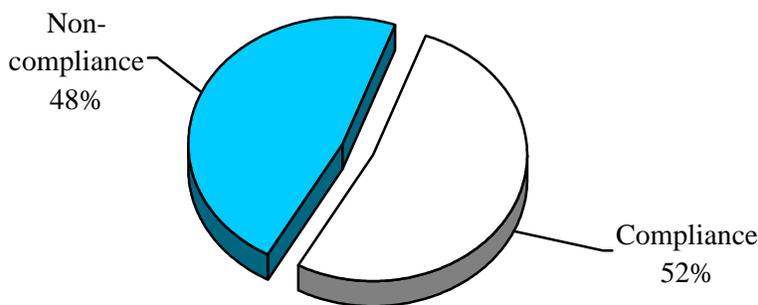
The office performed an audit of compliance with requests for records under Section 610.023, RSMo, referred to as the Sunshine Law. The intent is to ensure that public governmental bodies conduct their business in a manner open to public scrutiny. Public meetings, including meetings conducted by telephone or other electronic means, are to be held at reasonably convenient times and must be accessible to the public. Each governmental body is to make that body's public records available for inspection and copying by the public. Each request for access to a public record shall be acted upon as soon as possible, but in no event later than the end of the third business day following the date the request is received by the custodian of records for a governmental body.

The objective of the audit was to determine if political subdivisions were aware of their responsibilities to provide access to public records upon request. Two specific requirements were tested during this audit:

- ◆ Did the political subdivision provide the records?
- ◆ Did the political subdivision provide the response within three business days of receipt of the request?

The State Auditor's Office selected a random statistical sample of 214 political subdivisions from the 3,459 political subdivisions maintained in its database. A request for the minutes of the last board meeting held in calendar year 1998 was sent on plain paper to each of the 214 political subdivisions. Political subdivisions were asked not to incur expenses for searching or copying in excess of \$10 without prior notification and were reimbursed for their costs. Compliance with the closed session provisions of the Sunshine Law was also determined through the requests for the minutes.

### COMPLIANCE WITH THE SUNSHINE LAW



#### Findings

- ◆ An estimated 1,649 of 3,459 (47.6 percent) political subdivisions would not respond properly to requests for information under the provisions of the Sunshine Law.
- ◆ There is no assurance that political subdivisions would comply with the record request provisions of the Sunshine Law.

The State Auditor's Office determined that 102 of 214 political subdivisions in its sample were not aware of their responsibilities to respond to requests for information from the public, or they denied requests for reasons not acceptable under the Sunshine Law.

Additionally, some political subdivisions responded late and others required the citizens to identify their purpose for requesting the information before releasing it. In a follow-up with the nonrespondents and those who denied the requests, the State Auditor's Office identified the following causes for not complying with the Sunshine Law:

- ◆ Lack of awareness of their responsibilities.
- ◆ Failure to prepare or retain minutes.
- ◆ Belief that another board meeting was needed to determine if the political subdivision would respond.

By not responding to requests properly or timely, political subdivisions subject themselves to lawsuits and fines and risk their credibility with their constituency.

### **STATEWIDE SINGLE AUDIT FOUND THOUSANDS OF UNVERIFIED WELFARE RECIPIENTS RECEIVING BENEFITS**

The statewide financial statements audited for the fiscal year ended June 30, 1999 reported state revenues totaling \$19.4 billion dollars; taxes accounted for 35 percent of these revenues.

The audit of the state's federal award expenditures (Single Audit) for the year ended June 30, 1999, covered \$4.7 billion and complied with federal audit requirements for such awards.

Some problems were discovered as a result of the Single Federal Audit conducted by our office. The Single Audit is conducted each year to review how federal dollars are spent in Missouri. We discovered thousands of individuals were receiving welfare benefits who have not had their Social Security number verified and entered into the state computer system which is fundamentally important to ensure the ability to check for fraud, overpayment, or duplicate payments. We found that more than nine thousand welfare recipients did not have a Social Security number in the state's computer system.

The lack of action by caseworkers had in some cases led to the continuation of welfare benefits to people who had died.

### **SALES TAX REFUNDS HIT STAGGERING HIGH**

Sales tax refunds have grown by approximately 400 percent during the last eight years. This alarming increase suggests the reasons for refunds must be further evaluated. Some refunds may be due to overpayments by businesses, while other refunds are due to over collection of sales taxes from customers by businesses.

As of June 30, 1998, department records indicated sales and use tax overpayments held by the state for Missouri businesses totaled more than \$35 million. Our testing showed businesses which kept this money created a windfall in tax refunds to merchants at the expense of their customers. Accordingly, our office will conduct a special review of sales tax refunds.

## **CITIZEN INPUT REQUESTED IN PROBE OF NURSING HOME ABUSE**

We began a comprehensive audit of procedures used in uncovering, reporting and eliminating abuse and neglect to senior citizens dependent upon nursing home care. Our appeal for information from the public was met with a record number of hotline calls, aiding in the most extensive evaluation of its kind to ever be conducted by Missouri's State Auditor.

## **QUESTIONS RAISED AS TO WHO HAS BEEN ALLOWED TO FLY ON CONSERVATION DEPARTMENT AIRCRAFT**

The Department of Conservation maintains a fleet of three planes and one helicopter. The department's flight logs indicated the pilot, a general-purpose category, total flying time, the name of a passenger or observer, and miscellaneous remarks such as route taken. However, the flight logs did not list the names of all passengers making it impossible for the public to determine whether the purpose of the flight was appropriate.

## **THEFT UNCOVERED IN ST. LOUIS CIRCUIT CLERK'S OFFICE LEADING TO GRAND JURY INDICTMENT**

Our audit uncovered theft in the St. Louis City Circuit Clerk's office. Information during our review was turned over to the St. Louis City Circuit Attorney's Office and the St. Louis Metropolitan Police Department. The cashier responsible for collecting some cash bond payments and recording all cash bond activity was indicted by the Circuit's Grand Jury for stealing.

During our audit, we noted discrepancies between receipt records for cash bonds, monies deposited into the Finance Department's bank account, and other supporting bond records. Cash bond monies of at least \$9,300 were taken and receipt records were altered to conceal the shortages.

## **CHANGES IN THE LAW PROVIDE OPPORTUNITY FOR BETTER GAUGING OF HIGHWAY SPENDING**

As a result of prior legislative changes, Missouri's Department of Transportation is now contracting for annual financial audits. In accordance with those changes, the state auditor maintains the authority to review those external audits.

The auditor's office will now focus on critical performance and financial issues relating to the department and Missouri transportation. We have already discussed with the department our plans to look at maintenance per mile comparisons, the current 5-Year Plan, and use of highway funds for purposes other than construction. The result of that audit work will be released next year.

# NEW INITIATIVES

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Under the leadership of Auditor McCaskill the State Auditor's Office has improved the way it does business. The new initiatives are designed to enhance its services to the citizens of Missouri, increase its effectiveness, and strengthen the impact of its work. The new initiatives are discussed below and include:

- ◆ Audits Priorities
- ◆ Performance Audit Division
- ◆ The Yellow Sheet
- ◆ Privatization
- ◆ Technology Improvements
- ◆ Human Resources
- ◆ St. Louis and Kansas City



**State Auditor McCaskill**

## **AUDIT PRIORITIES - AUDITS THAT COUNT**

The State Auditor's Office will continue to meet its statutory responsibility to audit once every four years counties that do not have a county auditor. These audits cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution. To assist such counties in meeting federal audit requirements, the State Auditor's Office also will perform a financial and compliance audit of various county-operating funds every two years. This voluntary service to Missouri counties can be provided only when state auditing resources are available and it does not interfere with the office's constitutional responsibility to audit state government.

Our audit priorities include:

- ◆ Audits of serious problems in government.
- ◆ State government political subdivisions and entities receiving Missouri taxpayer dollars.
- ◆ Performance audits of state programs, agencies, and institutions.
- ◆ Audits that meet our legal obligations for Missouri's counties and courts.

## **PERFORMANCE AUDIT DIVISION**

This division which was added in 1999 is responsible for conducting performance audits of major programs and issues within the state of Missouri. The primary purpose of the division is to ensure that Missouri citizens are properly and economically served by their government.

A performance audit is an independent examination for the purpose of reporting on the extent to which state government agencies are faithfully carrying out the programs for which they are responsible. These audit reports assist the legislature and state agencies by assessing the efficiency and effectiveness of management's organization and use of resources, as well as the extent of an agency's fulfillment of its statutory mandate, by recommending improvements in agency operations, and by providing pertinent program and financial data about an agency.

Performance audits are conducted in accordance with government auditing standards or evaluation standards. Audits generally progress through six phases: planning, detailed audit field work, report writing, comments from agency management, publication of the final report, and presentation of the final report at a legislative hearing if requested. Performance audits may include the following activities:

- ◆ Review of relevant state and federal laws, court cases, Attorney General's Opinions, executive orders, rules, and regulations.
- ◆ Review of the agency's procedures, plans, and policies.
- ◆ Examination of the agency's records, files, and correspondence.
- ◆ Interviews with staff of the audited agency and related agencies.
- ◆ Observation of the agency's operations and activities.
- ◆ Analysis of the agency's revenue and expenditure data.
- ◆ Analysis of the agency's program data, performance measures, and reported results.
- ◆ Review of comparative data from other states.
- ◆ Surveys of individuals, agencies, and organizations served or affected by the agency.
- ◆ Tests for compliance with significant legal and administrative requirements.
- ◆ Evaluation of the extent to which the agency achieved desired results at the lowest reasonable cost.
- ◆ Recommendations of possible alternatives for legislative or administrative action that may result in more efficient and effective accomplishment of the agency's legislative mandate.

The performance audit division strives to make a difference for state government and the Missouri taxpayers. Therefore, the division efforts are directed at programs and issues that have noticeable and meaningful impact on Missouri's residents.

## **THE YELLOW SHEET**

Audit reports issued by the State Auditor's Office now include a yellow sheet. This page was added to highlight an audit's purpose and significant findings, financial information, and recommendations. It is written in a user-friendly journalistic style in an effort to inform a broad audience, including legislators, program administrators, media, and citizens.

## **PRIVATIZATION**

Contracting for audit services is cost effective. The State Auditor's Office sought and received legislative and executive approval through the Fiscal Year 2000 budget to contract out some of our audit responsibilities.

Together with the state division of purchasing, the State Auditor's Office implemented a pilot privatization project. National Intergovernmental Audit Forum and the Government Accounting Office guidelines for procuring quality audits were followed. Our pilot requested proposals for four counties. The request for proposal (RFP) was posted on the state purchasing Web site and mailed to the state's vendor list. In addition, all of Missouri's Certified Public Accountants and accounting firms were sent letters of notification. We received at least four proposals for each audit, a team of state purchasing and State Auditor's Office employees reviewed each proposal received; contracts were awarded based on such criteria as cost and the bidders experience and qualifications. The pilot project proved that contracting out is cost-effective for the office.

Those interested in bidding on RFPs issued by the State Auditor's Office should access the state's purchasing web site at <http://www.oe.state.mo.us/purch/bids.htm>.



**Hiram Watson, C.P.A., J.D.**  
**Deputy State Auditor**

### **TECHNOLOGY: GAINS IN EFFICIENCY AND EFFECTIVENESS**

Within six months of taking office, Auditor McCaskill sought and received approval for the additional budget resources necessary to improve the State Auditor's Office's computer hardware and software. These improvements include:

- ◆ New, faster computers with modems and new software.
- ◆ E-mail and Internet connections to allow field staff to communicate and provide access to valuable research tools.
- ◆ Enhancements to the State Auditor's Office Web site (<http://www.auditor.state.mo.us/>) including information on press releases, recruiting, downloading of audit reports, and reporting of waste and fraud.

- ◆ The tools necessary to build a paperless audit system (including electronic work papers) and allow audits of electronic data.

### **HUMAN RESOURCES**

Traditionally turnover has been a major problem at the State Auditor's Office. To address this expensive problem, the office hired a Human Resources Coordinator.

This position's responsibilities include:

- ◆ Recruiting and retaining a staff of professional auditors as diverse as the people of Missouri.
- ◆ Hiring recent graduates of Missouri's colleges and universities, or employees with an accounting background and experience in the private sector or state government.
- ◆ Providing training, career development opportunities, and assistance with obtaining CPA certification.



Under the leadership of Auditor McCaskill the State Auditor’s Office strives to be a workplace characterized by the principals of:

- ◆ DIVERSITY
- ◆ FAIRNESS
- ◆ HONESTY
- ◆ INTEGRITY
- ◆ PERSONAL GROWTH
- ◆ MUTUAL RESPECT

**Human Resources Coordinator and the Director of Performance Audits**

**SERVICES IN ST. LOUIS AND KANSAS CITY**

The State Auditor has offices located in Jefferson City, Springfield, St. Louis, and Kansas City. Staff living in St. Louis and Kansas City facilitate our ability to efficiently meet the office’s constitutional and statutory responsibilities. In effect, we are now better serving citizens in the metropolitan areas, accounting for local programs, and agencies and auditing adjacent counties without significantly increasing audit costs.

**OFFICES OF THE MISSOURI STATE AUDITOR**

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**Missouri State Auditor's Office Annual Staff Meeting 1999**

# APPENDIX A

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## Audit Reports Delivered January 1, 1999 through December 31, 1999

Report Number	Job Number	Auditee
1	17-01.00	Slater, City of
2	17-99.00	Crocker, City of
3	20-01.29	Greene County Fire Protection Districts
4	15-12.00	Secretary of State
5	12-09.00	Missouri State Lottery Commission
6	17-03.00	Sheldon, City of
7	18-62.12	Newton County Capital Improvement Expenditures, Review of
8	18-97.09	Worth County Collector
9	18-99.02	Jasper County Collector
10	23-00.00	Statewide Financial Statements
11	19-20.00	Tax Rates
12	01-04.01	Hancock Amendment
13	26-35.01	Thirty-fifth Judicial Circuit - Municipal Division
14	22-00.00	Single Audit
15	17-11.00	Camden, City of
16	17-05.00	Pattonsburg R-II School District
17	17-06.00	Cainsville, City of
18	17-04.00	Appleton City, City of
19	17-02.00	Cottleville, City of
20	17-07.00	Verona, City of
21	17-09.00	Rayville, Village of
22	17-08.00	Jasper, City of
23	25-18.00	St. Francois County Circuit Court
24	03-01.00	Department of Conservation
25	11-12.00	St. Louis Board of Police Commissioners
26	17-14.00	Public Water Supply District #1 of Newton County
27	26-27.00	Twenty-seventh Judicial Circuit - Municipal Division
28	26-34.67	34th Judicial Circuit-Municipal Div-Pemiscot County
29	26-20.00	Twentieth Judicial Circuit - Municipal Division
30	26-06.00	Sixth Judicial Circuit - Municipal Division
31	26-45.00	Forty-fifth Judicial Circuit - Municipal Division
32	26-28.00	Twenty-eighth Judicial Circuit - Municipal Division
33	20-01.48	Harris-Stowe College, Special Review
34	26-29.00	Twenty-ninth Judicial Circuit - Municipal Division
35	26-34.05	34th Judicial Circuit-Municipal Div-City of Howardville
36	26-43.00	Forty-third Judicial Circuit - Municipal Division
37	25-08.00	Franklin County Circuit Court
38	25-02.00	Buchanan County Circuit Court

Report Number	Job Number	Auditee
39	20-01.38	St. Louis City Circuit Court-Criminal Division, Spec. Review
40	16-05.01	Missouri State Highway Commission Insurance Plan
41	17-10.00	St. Charles R-VI School District
42	17-18.00	Lake Lafayette, City of
43	17-22.00	Laclede County Public Water Supply District #2
44	12-04.05	DOR-State & Local Sales Taxes
45	26-34.61	34th Judicial Circuit-Municipal Div-New Madrid County
46	18-19.08	Clark County Circuit Clerk
47	15-15.00	State Treasurer
48	18-47.09	Linn County Collector
49	18-78.00	Ripley County
50	17-13.00	New Melle, Village of
51	18-69.00	Phelps County
52	18-73.00	Putnam County
53	18-19.00	Clark County
54	17-28.00	Columbia 93 School District
55	18-52.00	Marion County
56	18-44.00	Lawrence County
57	18-34.00	Henry County
58	18-72.00	Pulaski County
59	17-19.00	Pascola, City of
60	18-79.00	St. Clair County
61	18-38.00	Howell County
62	17-24.00	Colfax Township of Harrison County
63	26-35.02	Thirty-fifth Judicial Circuit - Municipal Division
64	18-32.00	Grundy County
65	18-25.00	Daviess County
66	17-29.00	Hayward, Town of
67	17-21.00	Urich, City of
68	18-74.00	Ralls County
69	18-50.00	Madison County
70	18-83.00	Scotland County
71	18-89.00	Sullivan County
72	18-33.00	Harrison County
73	18-88.00	Stone County
74	13-03.00	DSS-Division of Medical Services
75	18-63.00	Nodaway County
76	17-12.00	Callao, City of
77	18-00.01	Missouri 3rd Class Counties
78	18-75.00	Randolph County
79	18-22.00	Crawford County
80	18-82.00	Schuyler County
81	18-67.00	Pemiscot County

Report Number	Job Number	Auditee
82	17-23.00	Brownington, Village of
83	18-87.00	Stoddard County
84	18-96.00	Webster County
85	18-45.00	Lewis County
86	18-05.00	Barry County
87	18-62.00	Newton County
88	18-23.00	Dade County
89	18-93.00	Warren County
90	18-21.00	Cooper County
91	18-14.00	Carroll County
92	18-10.00	Butler County
93	18-54.00	Mercer County
94	18-76.00	Ray County
95	18-29.00	Dunklin County
96	17-20.00	Camden Point Fire Protection District
97	20-01.49	Forfeited Property, Special Review
98	18-91.00	Texas County
99	17-15.00	Willow Springs, City of
100	18-51.00	Maries County
101	18-57.00	Moniteau County
102	26-21.23	21st Judicial Circuit-Municipal Div-Village of Hanley Hills
103	25-16.00	Platte County Circuit Court
104	20-01.58	Sunshine Law Review
105	25-01.00	Boone County Circuit Court
106	18-24.00	Dallas County
107	13-07.01	DSS-DYS-Student Attendance Review
108	18-60.00	Morgan County
109	18-10.21	Butler County Sheriff
110	18-80.00	Ste. Genevieve County
111	18-68.00	Perry County
112	18-36.00	Holt County
113	17-16.00	Matthews, City of
114	07-01.00	Department of Transportation
115	11-11.00	Kansas City Board of Police Commissioners
116	16-08.00	County Employees Retirement System
117	17-31.00	Browning, City of
118	25.21.00	Saline County Circuit Court
119	18-37.00	Howard County
120	18.42.00	Laclede County
121	19-20.00	Tax Rates
122	23-00.00	Statewide Financial Statements

Copies of these or any State Auditor's Office audits may be obtained by contacting the office via e-mail at [auditor@mail.auditor.state.mo.us](mailto:auditor@mail.auditor.state.mo.us) or by phone at (573) 751-4213.

## APPENDIX B

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### General Obligation Bonds Reviewed and Registered in 1999

<u>No.</u>	<u>County</u>	<u>Subdivision</u>
1	Ralls	R-II School District
2	Phelps	Reorganized School District No. R-III
3	Cass	Strasbrug C-3 School District
4	Jasper	Carl Junction R-I School District
5	Crawford	Reorganized School District No. 1
6	Linn	Jackson Township
7	Audrain	Community R-VI School District
8	Boone	The School District of Columbia
9	Nodaway	City of Maryville
10	Polk	Bolivar R-I School District
11	St. Louis	Kirkwood School District R-7
12	Butler	Poplar Bluff R-I School District
13	St. Louis	School District of Riverview Gardens
14	Christian	Nixa Reorganized School District No. R-2
15	Barry	Wheaton Reorganized School District No. R-III
16	Callaway	New Bloomfield R-III School District
17	Jefferson	Reorganized School District R-6
18	Cooper	Boonville Reorganized School District R-1
19	Grundy	Grundy Co. R-V School District
20	Lafayette	Lafayette County C-1 School District
21	Nodaway	White Cloud Township
22	Franklin	Consolidated School District No. 2
23	Pettis	Reorganized School District No. R-IV
24	Platte	Reorganized School District R-3
25	Platte	Reorganized School District R-3
26	Greene	Fair Grove R-X School District
27	St. Charles	Fort Zumwalt School District
28	Jefferson	School District of the City of Crystal City
29	Jasper	Carthage R-IX School District
30	Jefferson	Sunrise R-IX School District
31	Saline	Sweet Springs R-VII School District
32	Nodaway	Green Township
33	Mississippi	East Prairie R-II School District
34	Jefferson	Dunklin R-V School District
35	Ray	City of Richmond
36	Jackson	Grain Valley R-V School District

<b>No_</b>	<b><u>County</u></b>	<b><u>Subdivision</u></b>
37	St. Charles	City of St. Peters
38	Randolph	Moberly School District No. 81
39	Cass	City of Raymore
40	Nodaway	Lincoln Township
41	Cass	Pleasant Hill R-III School District
42	St. Louis	City of Chesterfield
43	Franklin	Meramec Valley R-III School District
43	St. Louis	Meramec Valley R-III School District
43	Jefferson	Meramec Valley R-III School District
44	St. Charles	Francis Howell School District
45	Jefferson	Grandview R-II School District
46	St. Louis	School District of University City
47	Johnson	Warrensburg R-VI School District
48	Jackson	School District of the City of Independence
49	Cooper	Prairie Home R-5 School District
50	Miller	St. Elizabeth R-IV School District
51	Franklin	Union Reorganized School District No R-XI
52	Stone	Galena R-II School District
53	Clay	Smithville R-II School District
54	Boone	Harrisburg R-VIII School District
55	Sullivan	Green City R-I School District
56	Callaway	Fulton Public School District No. 58
57	Miller	Miller Co. R-III School District
58	Osage	Osage County R-II School District
59	Cass	East Lynne Missouri
60	Boone	Southern Boone County R-I School District
61	Boone	School District of Columbia
62	St. Louis	City of Clayton
63	Clay	Reorganized School District R-1
64	Cole	Cole County R-I School District
65	Saline	Hardeman R-X School District
66	Lincoln	Reorganized R-III School District
67	St. Louis	School District of Hancock Place
68	Cass	City of Peculiar
69	Pike	City of Louisiana
70	Stoddard	Richland R-I School District
71	Webster	Fordland School District R-III
72	St. Louis	Eureka Fire Protection District
73	Nodaway	Atchison Township
74	Ralls	Hannibal 60 School District

<u>No_</u>	<u>County</u>	<u>Subdivision</u>
75	Jasper	School District of Joplin R-VIII
76	St. Francois	Central School District R-III
77	Perry	City of Perryville
78	Scott	Reorganized School District No. R-6
79	Greene	Reorganized School District No. R-IV
80	Greene	Reorganized School District No. R-IV
81	Pulaski	Pulaski
82	Pulaski	Pulaski
83	Pulaski	Pulaski
84	Pulaski	Pulaski
85	Vernon	Sheldon R-VIII School District
86	Iron	City of Ironton
87	Pettis	Green Ridge R-VIII School District
88	Grundy	Trenton R-IX School District
89	Randolph	Higbee R-VIII School District
90	Lawrence	Reorganized School District No. R-IX
91	Camden	Camden
92	Caldwell	Polo R-VII School District
93	Jefferson	Northwest R-I School District
94	Jackson	Lone Jack C-6 School District
95	Webster	Marshfield Reorganized School District R-I
95	Dallas	Marshfield Reorganized School District R-I
96	Platte	Park Hill School District
97	Camden	Camden
98	Pettis	Green Ridge R-VIII School District
99	Daviess	Special Road District No. 1
100	Linn	Jefferson Township
101	St. Louis	Parkway C-2 School District
102	Cole	Jefferson City School District
103	St. Louis	Rockwood R-6 School District
104	St. Louis	Howard Bend Levee District
105	Pulaski	City of Waynesville
106	Marion	R-II School District
107	Platte	Southern Platte Fire Protection District
108	Hickory	Weaubleau R-III School District
109	Boone	Columbia Library District
110	Clay	Avondale Missouri
111	Lafayette	Reorganized School District No. R-7
112	St. Louis	Pattonville-Bridgeton Terrace FPO
113	Jackson	Reorganized School District No. 7
114	Holt	City of Oregon

115	Harrison	Cainsville, Missouri
116	Nodaway	Hughes Township
117	Polk	Marion C. Early R-V School District
118	Ray	City of Lawson
118	Clay	City of Lawson
119	St. Francois	Bismarck R-V School District
120	Phelps	City of Rolla
121	Clay	School District of North Kansas City
122	Missouri	General Obligation Water Pollution Control Bonds
123	Missouri	General Obligation Stormwater Control Bonds
124	Howard	R-II School District
125	Dade	Good Shepherd Nursing Home District
126	Callaway	Millersburg Fire Protection District
127	Johnson	Johnson
128	Callaway	Fulton Public School District No. 58
129	Callaway	Callaway
130	Stone	Hurley R-I School District
131	Stone	Blue Eye R-V School District
132	St. Louis	Monarch-Chesterfield Levee District
133	St. Louis	Ferguson Reorganized School District R-2
134	Morgan	Morgan
135	Cass	City of Raymore
136	Wayne	Clearwater R-I School District
137	Lawrence	Mt. Vernon R-V School District
138	St. Louis	Normandy School District
139	Clay	City of Excelsior Springs
140	Clay	City of Excelsior Springs
141	Audrain	Mexico School District No. 59
142	Cass	Pleasant Hill R-III School District
143	Jefferson	Hillsboro R-III School District
144	Jackson	City of Lee's Summit
145	Grundy	Spickard R-II School District
146	Miller	Miller
147	St. Charles	St. Charles
148	Lawrence	Pierce City R-VI School District

# APPENDIX C

## Listing of Local Governments Levying in Excess of the Tax Rate Certified

\*\*\*\*\* 1999\*\*\*\*\*

County	Name	Purpose	Assessed Value	Certified	Levied	Excess Revenues
Barry	Greasy Creek Sp Rd Dist 35 Barry Co	Special Road and Bridge	1,290,534	0.3400	0.3500	129
	Ozark Special Road Dist Barry Co	Road & Bridge	4,708,932	0.1300	0.3500	10,360
	Eagle Rock, Golden & Mano Fire Dist	General Revenue	26,564,654	0.2700	0.3000	7,969
	Central Crossing Fire Prot Dist	General Revenue	45,434,614	0.2800	0.3000	9,087
Boone	Boone Co. R-IV School District	Operating Funds-Schools	35,912,306	3.3600	3.6300	96,963
Callaway	New Bloomfield Fire Protection Dist	General Revenue	21,135,383	0.2800	0.3000	4,227
Camden	Mid County Fire Protection District	General Revenue	134,376,584	0.0000	0.3000 *	403,130
Cape Girardeau	Town of Dutchtown	General Revenue	448,974	0.0000	0.3200 *	1,437
Carroll	Norborne Fire Protection District	General Revenue	16,023,842	0.0000	0.2000 *	32,048
	Tina-Avalon R-II School District	Operating Funds-Schools	6,765,481	3.2000	3.5500	23,679
Christian	Sparta R-III School District	Operating Funds-Schools	16,165,472	3.0000	3.0600	9,699
Cooper	Otterville R-VI School District	Debt Service	8,083,623	0.6500	0.7000	4,042
Crawford	Steelville Ambulance District	General Revenue	36,972,856	0.3400	0.3500	3,697
Franklin	City of Washington	General Revenue	180,023,477	0.4800	0.6000	216,028
Greene	City of Willard	General Revenue	16,014,768	0.4900	0.6300	22,421
		Parks & Recreation	16,014,768	0.1500	0.1900	6,406
	Fair Grove Fire Protection District	General Revenue	32,215,740	0.1900	0.2000	3,222
	Walnut Grove Fire Protection Dist	General Revenue	21,789,700	0.2800	0.3000	4,358

County	Name	Purpose	Assessed Value	Certified	Levied	Excess Revenues	
Holt	Village of Corning	General Revenue	149,873	0.4100	0.5000	135	
		Lights	149,873	0.2100	0.2500	60	
	City of Oregon	General Revenue	5,077,914	0.9300	1.0000	3,555	
Jackson	Kansas City 33 School District	Operating Funds-Schools	2,450,864,950	**	4.9500 *	**	
Jefferson	Village of Scotsdale	General Revenue	1,726,683	0.3500	0.3700	345	
		Hematite Fire Protection District	General Revenue	41,894,992	0.2600	0.5100	119,612
		Shady Valley Fire Prot Dist	General Revenue	41,036,749	0.8500	0.9300	32,829
		Springdale Fire Protection District	General Revenue	77,959,089	0.9700	1.0900	93,551
Knox	City of Hurdland	Debt Service	659,739	0.4400	0.6500	1,385	
Lawrence	Aurora R-VIII School District	Debt Service	74,185,478	0.6000	0.6200	14,837	
Lewis	Buck & Doe Run Creeks Sub District	General Revenue	2,055,600	0.3700	0.4000	617	
		Durgens Creek Watershed Sub Dist	General Revenue	1,942,075	0.3900	0.4000	194
		Grassey Creek Watershed Sub Dist	General Revenue	3,899,210	0.3900	0.4000	390
Madison	Village of Cobalt City	General Revenue	523,940	0.2300	0.2500	105	
Miller	Tuscumbia Fire Protection District	General Revenue	7,537,503	0.0000	0.3000 *	22,613	
Moniteau	California Rural Fire Prot Dist	General Revenue	23,740,226	0.1900	0.2000	2,374	
Nodaway	Hoover Frankum Watershed Sub Dist	General Revenue	1,197,606	0.3800	0.4000	240	
		Mozingo Creek Watershed Sub Dist	General Revenue	4,687,118	0.0000	0.2000 *	9,374
	City of Conception Junction	General Revenue	637,527	0.9600	1.0000	255	
	City of Graham	General Revenue	642,021	0.9500	1.0000	321	
	Village of Pickering	General Revenue	531,223	0.7500	0.8000	266	
		Streets-Temp	531,223	0.9600	1.0000	212	
	Village of Quitman	General Revenue	105,816	1.9100	2.0000	95	
	City of Ravenwood	General Revenue	2,055,280	0.7200	0.7800	1,233	
	Atchison Township of Nodaway Co	Debt Service	4,668,557	0.8600	0.9000	1,867	
	Green Township of Nodaway Co	Debt Service	3,906,073	1.1400	1.2600	4,687	
Hughes Township of Nodaway Co	Debt Service	6,303,218	0.2900	0.3100	1,261		
Independence Township of Nodaway Co	Debt Service	3,771,312	0.6400	1.1000	17,348		
Jackson Township of Nodaway Co	Debt Service	8,838,279	0.5100	0.6000	7,954		

County	Name	Purpose	Assessed Value	Certified	Levied	Excess Revenues
	Nodaway Township of Nodaway Co	Road & Bridge	6,300,942	0.4800	0.5000	1,260
	Union Township of Nodaway Co	Debt Service	4,353,836	0.6400	0.6500	435
	White Cloud Township of Nodaway Co	Debt Service	5,776,153	0.6900	0.8000	6,354
	Union Township Fire Protection Dist	General Revenue	3,253,043	0.2900	0.3000	325
	Parnell Fire Protection District	General Revenue	3,876,722	0.2700	0.3000	1,163
Pemiscot	Hayti R-II School District	Operating Funds-Schools	20,372,085	3.4000	3.6300	46,856
Polk	Pleasant Hope R-VI School District	Operating Funds-Schools	20,691,620	2.4300	2.5100	16,553
Ray	City of Crystal Lakes	General Revenue	2,930,534	0.0000	1.0000 *	29,305
Reynolds	Garwood Fire Protection District	General Revenue	1,904,735	0.3000	0.3100	190
St. Charles	City of St Paul	General Revenue	14,396,002	0.2200	0.2400	2,879
	Francis Howell R-III School Dist	Operating Funds-Schools	1,178,417,048	3.9200	3.9500	353,525
St. Francois	City of Leadwood	General Revenue	3,419,584	0.8000	0.9000	3,420
St. Louis	City of Berkeley	Debt Service	164,955,975	0.0000	0.3600	593,842
	City of Valley Park	General Revenue	69,241,578	0.5900	0.6000	6,924
	Metro West Fire Protection District	General Revenue	1,110,313,091	0.5800	0.5900	111,031
	Pattonville-Bridgeton Terr Fire Dis	General Revenue	583,978,729	0.7100	0.7500	233,591
		Ambulance	583,978,729	0.2400	0.2500	58,398
	Mid-County Fire Protection District	General Revenue	121,239,226	0.9800	1.0000	24,248
	Castle Point Street Light District	General Revenue	6,746,060	0.1800	0.2000	1,349
Stone	Hurley Fire Protection District	General Revenue	7,991,373	0.0000	0.2900 *	23,175
						2,584,904

NOTE:

\*\* The Kansas City 33 School District was under court order to support desegregation. This required the district to levy \$2.80 generating \$68,624,219 to support the court ordered desegregation in addition to the \$2.15 levy necessary to sustain the basic operation of the school district.

The Certified column represents the rates determined to be legally permissible based on the information submitted. The adequacy of any sales tax reduction was not reviewed when this report was compiled. An \* identifies a political subdivision which has not received voter approval for a specific tax levy. The excess tax revenue is computed by subtracting the certified column from the levied column, multiplying the result by the assessed valuation, and dividing by 100.

