



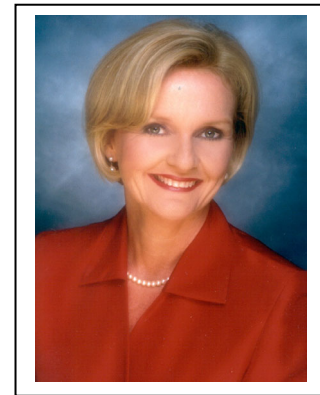
2005 ANNUAL REPORT
OFFICE OF THE MISSOURI STATE AUDITOR
www.auditor.mo.gov

CLAIRE McCASKILL
STATE AUDITOR

ANNUAL REPORT

-----A MESSAGE FROM
THE STATE AUDITOR

The Citizens of Missouri
The Honorable Matt Blunt
The Missouri General Assembly



It is with pleasure that I present the Missouri State Auditor's Annual Report. This document is required by the Missouri Constitution in order to categorize all of the audit reports issued by our office for calendar year 2005.

In 2005, the State Auditor's Office looked at many aspects of the Department of Social Services, including the State Adoption Program, controlling costs for medical equipment and transportation, Child Support Enforcement and a follow-up on the Prescription Drug Oversight audit. Other agency audits noted in this report include Public Safety, Insurance, Economic Development and Mental Health.

Follow-up audit work on the Department of Mental Health shows that much work still needs to be done to protect these vulnerable Missouri citizens from abuse and neglect. Among the issues we noted were incident reports not being submitted, and reports not being tracked through the system.

We have conducted audits throughout the state of school districts, cities, fire protection districts and other political subdivisions through citizen petition requests.

Our office remains committed to assisting state, county and local governments to become more efficient, and to provide government accountability to Missouri taxpayers.

Very truly yours,

A handwritten signature in black ink that reads "Claire McCaskill". The signature is fluid and cursive.

Claire McCaskill

OVERVIEW OF THE MISSOURI STATE AUDITOR'S OFFICE

DUTIES OF THE STATE AUDITOR

In the Missouri Constitution, under Article IV, Section 13, the Missouri State Auditor 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.

All audits are conducted in an impartial, nonpartisan manner, in accordance with government auditing standards issued by the United States General Accounting Office. State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence free from preconceived notions and the influence of personal opinions.

AUDITS PERFORMED IN THE OFFICE

There are primarily five types of audits that are performed in the State Auditor's Office. They include the following:

- 1) State Government Audits: Audits of state agencies and departments, boards and commissions, statewide elected officials, the General Assembly, the judiciary, the state's financial statements, and federal awards expended by the state.
- 2) Petition Audits: The State Auditor may be called on to audit any political subdivision of the state, such as cities, school districts, water districts, etc., if enough qualified voters of that political subdivision request an audit. The political subdivision pays the actual cost of the audit.
- 3) Performance Audits: Independent examinations for the purpose of reporting on the extent to which agencies and departments of state government are faithfully carrying out the programs for which they are responsible and determining whether the programs are achieving their desired result.
- 4) County Audits: The State Auditor is required to conduct audits once every four years in counties that do not have a county auditor.

5) Special County Audits: The State Auditor conducts a special audit after a vacancy occurs in a county collector's office, before the Governor appoints a replacement.

For a complete listing of year 2005 audits delivered, please see Appendix A / page 33.

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 were issued. For a complete listing of bonds registered in 2005 with the State Auditor's Office, please see Appendix B / page 37.

REVIEW OF PROPERTY TAX RATES

State law requires the Missouri State Auditor to annually check all taxing jurisdictions throughout Missouri as to their compliance with the tax limitation provisions of Missouri's Constitution, Article X, Sections 16-24, commonly known as the Hancock Amendment. Our tax report shows whether a taxing jurisdiction has met its constitutional and statutory obligation to set an overall tax rate at a level approved by voters and within the bounds of limits set by Missouri's Constitution and state law. Through the efforts of the State Auditor's Office, local governments levying

taxes in excess of the amount allowable by law have been reduced from 67 in 1999 to 9 in 2005.

IMPORTANT: The State Auditor's Office does not have the authority to reduce the tax rate of any taxing jurisdiction. Additionally, the State Auditor's Office has no authority to determine or review individual tax assessments. Chapter 138, RSMo., governs the appeals process for assessed valuations as they pertain to individual taxpayers.



YEAR 2005 AUDIT HIGHLIGHTS

HEALTH ISSUES

During 2005 the State Auditor's Office conducted an audit of the Department of Mental Health (DMH), Protecting Clients from Abuse and Neglect. This audit reviewed how well DMH tracks, investigates and handles incidents and investigations of individuals committing abuse or neglect against its 140,000 clients. All such allegations, including client deaths, are tracked in the department's Incident and Investigation Tracking System. The system reported 5,689 incidents from July 2003 through August 2004.



As of June 2005, only 2 of 8 recommendations from the previous 2001 audit (Report No. 2001-20) had been implemented. Follow up audit work showed: providers did not submit all incident reports to the department for the tracking system, not all regional centers tracked incident reports, and the department did not track client-on-client abuse.

Auditors found criminal background check procedures were not always followed, which led to further abuse. In one case, a state-run facility did not immediately fire an employee when a background check showed multiple felonies.

Auditors found 38 individuals listed on state employee disqualification lists - which list abusive/neglectful employees - still working with mental health clients between April 2003 and April 2005. Auditors found these individuals by doing an automated match between employee disqualification lists and state employment records, a match never done before by the department. In addition, auditors found investigators employed at the mental health facilities - rather than independent investigators from outside the facility - conducted 89 percent of the abuse and neglect investigations.

(Report No. 2005-62)

Our audit, Department of Social Services, Controlling Costs for Medical Equipment and Transportation found that the state could save millions of dollars in Medicaid costs through better management. Auditors reviewed the cost-effectiveness and efficiency of two state programs helping Medicaid recipients with medical equipment (Durable Medical Equipment) and transporting recipients to medical appointments (Non-Emergency Medical Transportation). Both programs cost the state approximately \$100 million from January 2003 through March 2004.



The state works with nearly 1,300 providers to distribute medical equipment to recipients. Auditors found Missouri could save \$5.4 million annually with competitive bids. As of May 2005, state officials had not initiated such bidding. In addition, auditors found Missouri paid more than 8 contiguous states on 41 percent of the 1,139 medical equipment devices reviewed. For example, Missouri paid \$2,440 for one prosthetic device, while four other states paid only \$1,830 for the same device. Also, despite a state law requiring purchase preference for Missouri products, auditors found \$4.8 million paid to non-Missouri medical equipment providers, even though Missouri providers offered the same items.

Auditors found the state paid the Medicaid transportation contractor \$44.1 million over 15 months, with the company realizing at least \$19 million in gross profit. The contractor also received a 87 percent gross profit margin on the mileage reimbursement program. The state contract allowed the contractor to select the method of transportation. The transportation contractor made more money when it arranged medical transportation through taxis or recipients drove themselves, instead of using public transportation. In one example, the contractor received \$2.80 when a recipient used public transportation, but \$34.90 if a recipient used a taxi.

(Report No. 2005-73)

In the Follow-up on Prescription Drug Oversight audit, auditors checked to see if prior recommendations to a 2002 audit (Report No. 2002-48) were implemented. Since 2002, Medicaid drug costs have doubled to \$1.2 billion. This report specifically analyzed if new policies or procedures detected recipients possibly abusing the system and restricted the narcotic amounts regularly received by a recipient.



The state program, run by the Department of Social Services - Division of Medical Services, has the ability to "lock-in" a potentially abusing recipient, which restricts the recipients to one prescriber and/or one pharmacy to obtain prescriptions. We found recipients restricted to the lock-in program still received controlled substance prescriptions. For example, auditors found 45 recipients visited an average of 13 prescribers while under the lock-in program restrictions. Division officials set a standard lock-in period of two years, but do not review a recipient's activity until after the two-year period.

Auditors again found recipients who abused the program for a year or more without detection. Division policy allows a recipient to use four or more pharmacies and five or more physicians to obtain prescriptions before they are targeted as a potential system abuser. Auditors found division staff did not review a quarterly list of potential abuses until the data was 6 to 12 months old.

Division officials do not restrict recipients who obtain drugs from multiple prescribers, but just one pharmacy. Instead, division officials said they restrict recipients who do both - visit multiple prescribers and multiple pharmacies - assuming these recipients are more likely to potentially abuse the system. Auditors found examples of recipients seeing between 5 and 20 prescribers every three months.

In March 2003, division officials added computer controls requiring recipients to have certain diagnoses before approving Oxycontin® prescriptions. In addition, new controls will also deny Oxycontin® claims exceeding a recommended dosage for a 24-hour period.

(Report No. 2005-45)

CHILDREN'S ISSUES

The Missouri State Auditor's Office looked at how well the State Adoption Program, whose goal is to provide the permanency of a loving family to children in foster care, functions and delved into the management of undistributed child support collections by the Department of Social Services.



During fiscal year 2004, there were 1,356 children adopted from the State Adoption Program, and 1,398 were adopted during fiscal year 2003. While the number of adoptions has increased since the inception of the 1997 federal Adoption and Safe Families Act (ASFA), the number has been decreasing in the last three fiscal years, and the department is still not petitioning to terminate parental rights (TPR) and/or achieving child permanency in a timely

fashion.

For all children adopted in fiscal years 2003 and 2004, the average length of custody was 33 and 31.7 months, respectively, which is significantly longer than the national standard of 24 months. Issues leading to delays in TPR included untimely court hearings, child mental and behavior issues, unsuccessful attempts at placement with other relatives, continued involvement of biological parents in their children's lives, and some courts' unwillingness to TPR until an adoptive placement is found. These delays cause adoptions to not be made because potential adoptive parents are discouraged by the continuous delays.

We reviewed 60 case files, both physical and electronic, of children the system showed as having been in care over 15 of the last 22 months, but whose TPR action was not complete or not initiated. In over 18 percent of the files reviewed, the physical file showed TPR was actually complete in these cases, but was not correctly shown on the system. Additionally, the system is also used by workers to match children with available foster and adoptive homes. With unreliable data in the system, there is no assurance staff have all resources available to them when choosing placements for children.

Currently, the department does not survey adoptive parents to determine their satisfaction with the program or any unmet needs they may have. A survey could help identify unmet needs of adoptive parents and children and provide a way to let adoptive

parents know services are available. People who had been interested in adopting, but were dissatisfied with the department sent comments directly to our office. The most common complaints included:

- biological parents maintained too many parental rights,
- the department was disorganized and very difficult to deal with,
- most believed a person had to become a foster parent before they would be eligible to become an adoptive parent, and
- the time period to complete an adoption was too long.

(Report No. 2005-79)

State officials have not made releasing child support payments a top priority. Auditors reviewed why state officials held child support money owed to custodial and non-custodial parents and did not distribute it as soon as possible. As of February 2005, the state was still holding \$2.5 million in payments collected over a 7-year-period ending in 2004. State officials released \$34,000 in child support due to parents after auditors showed no reason for the state to continue to hold it.



Auditors reviewed 106 cases in which the state held child support payments for several reasons including: missing or expired addresses, intercepted tax refunds or payments received before they were due. Auditors found state officials did not take appropriate actions to release payments totaling \$116,000 held in 40 child support cases. Another \$14,000 was retained because state officials did not use all available resources to find correct addresses for custodial

parents before closing the cases. An additional \$12,000 in open cases was held because state officials did not search for new custodial parent addresses. Regarding a further \$7,000, state officials only searched for new addresses for a month before closing the cases.

State officials have not implemented federal recommendations on ways to reduce undistributed child support. In November 2004, state officials said they would start using electronic payment cards - on a voluntary basis - to reduce retained child support payments because of invalid addresses and save the state mailing costs. As of April 2005, state officials still had no timeline for implementing an electronic payment card process.

(Report No. 2004-90)

DEPARTMENT OF PUBLIC SAFETY



The Peace Officer Standards and Training (POST) program was established in 1978. The Department of Public Safety is responsible for licensing and regulating peace officers, continuing education providers, training instructors, and training centers, establishing a classification system for licenses, establishing minimum standards for peace officers and for admittance into basic training, and developing the Missouri Peace Officer License Exam. As of June 30, 2004, there were approximately 650 law enforcement agencies and about 18,000 licensed peace officers.

Various tests conducted during the audit noted at least 12 percent of law enforcement agencies had not complied with one or more of the following state laws related to the POST, including the state law that requires the chief executive officer (CEO) of local law enforcement agencies to notify the director of the Department of Public Safety for the POST within 30 days of the hire or termination of commissioned officers. The same state law also requires CEOs to notify POST whenever they have reasonable grounds to believe an officer commissioned by their agency is subject to discipline, and within 30 days after an officer departs under investigation. Our audit also found that program officials do not perform periodic criminal history background checks on active peace officers. Therefore, POST is not aware of some criminal activity that occurred after the officers' initial application for training.

We requested the Missouri State Highway Patrol (MSHP) perform criminal background searches for approximately 18,000 peace officers currently licensed and eligible to work as a peace officer. The MSHP identified a total of 480 open and closed criminal offenses on their records for these officers. We eliminated offenses that were more than 10 years old, those with dropped charges, and those officers who were acquitted, resulting in 92 open and closed criminal offenses to be reviewed. As of September 24, 2004, POST was not aware of 9 of 49 open offense crimes and 13 of 43 closed offense crimes. State law prevents POST program officials from revealing employment history to prospective law enforcement agency employers.

POST personnel initiate investigations when they learn of alleged actions of peace officers that could lead to discipline. Our review of procedures and management systems to track complaint investigations noted that POST does not document the receipt of some complaints; categorize complaints by degree of severity and has not established timeframes regarding initial complaint follow-up and investigation completion and that some investigations are not initiated and/or completed in a timely manner. POST does not have written guidelines regarding discipline.

(Report No. 2005-10)

UNINSURED MOTORISTS LAW



State law requires all Missouri motorists to be insured. The average annual uninsured motorist premium is \$23 per vehicle and costs insured motorists about \$90 million a year. In general, the Department of Revenue's staff tests a sample of vehicles to determine insurance status, but auditors found the current system may drop too many vehicles out of the sample, which leaves these vehicles unmonitored, and possibly uninsured.

Department staff obtains data from insurance companies to evaluate vehicle owners' insurance status. Auditors found this data is not always accurate and the mistakes unnecessarily cause vehicles to be dropped from the monitoring system. Improved accuracy could increase the number of uninsured motorists monitored by the state.

When the state sends letters to motorists to check insurance status, the motorist is not required to return proof of insurance. State law only requires the motorist to sign a form saying they are insured and provide a policy number and expiration date. The department's April 2004 response verification testing found 12 percent of the motorists reporting they were insured actually were not. Additionally, insurance status of commercial, fleet or rental vehicles is not required to be reported to the state. As a result, 1.1 million registered vehicles in Missouri are not reported to the state.

(Report No. 2005-16)

ECONOMIC DEVELOPMENT

The goals of the Department of Economic Development include supporting economic opportunity and growth in Missouri. The Auditor's Office looked how well the Office of International Marketing and the Division of Tourism was working for Missouri.

The Office of International Marketing (OIM) reported and claimed success for approximately \$1.3, \$1.1, and \$3.1 billion in export sales for fiscal years 2004, 2003, and 2002, respectively. Auditors requests for supporting documentation related to 42 export sales, totaling approximately \$1.6 billion, noted numerous discrepancies that raised substantial data integrity issues. Of those 42 export sales, OIM could not provide adequate documentation to support 60 percent of the sales tested.



The OIM is claiming success on numerous export sales when it provided little or no assistance to the applicable Missouri company. Additionally, the OIM is reporting export sales in their reports to the directors without ensuring the amount is accurate. For example, in several instances the same export sales amount was reported for several months without OIM follow-up to ensure monthly sales remained consistent. In addition, a reported \$400,000 export sale was actually an import sale where the Missouri company had purchased products from an international company.

During the audit period, the OIM paid five contractors to provide international marketing services for Missouri business in offices located in Korea, Africa, Japan, Mexico, and Europe. These payments totaled approximately \$1.1 and \$1.2 million for fiscal years 2004 and 2003, respectively. The OIM failed to document their review of the contractors' monthly program reports and year-end compliance reports prior to payment. Additionally, we noted the Europe, Japan, Korea, and Mexico contractors

received more state funding than was budgeted to operate the international offices. Several expenditures did not appear to be a prudent use of state monies, including a \$14,000 bonus for the Director of the Japan office.

(Report No. 2005-43)



During fiscal years 2004, 2003, and 2002, the Division of Tourism purchased numerous promotional items featuring the Missouri Tourism or Film Commission logo to be given to the general public, legislators, tour operators, and the media. These items had a total cost of approximately \$18,000, \$33,000 and \$44,000, respectively, with no measurable outcome. The division spent significant amounts on promotional functions and could not provide measurable outcomes including, a \$26,000 Missouri Nights Launch Party for the media, city leaders, and legislators to influence the public to vacation in Missouri, a Missouri Gala black-tie dinner and dance in Canada to promote Missouri as a travel destination at a cost of approximately \$21,000 and \$23,000 for fiscal years 2004 and 2003, respectively. Additionally, several expenditures for sales mission dinners and marketing events held in the United Kingdom appear excessive based on documentation provided, including:

- In fiscal years 2004 and 2003, the division held a World Travel Market Dinner/Reception for 40 people at an average cost per person of approximately \$130.
- In fiscal year 2004, the division purchased 20 tickets to the Visit USA Ball, which were given to individuals in the media and division personnel, at an average cost per person of approximately \$185.
- In fiscal year 2004, the division provided a dessert reception prior to attending the Visit USA Ball for 17 people at an average cost per person of approximately \$41.

- In fiscal year 2004, the division held an Ireland Sales Mission dinner for 19 people at an average cost per person of approximately \$74.
- In fiscal year 2003, the division held a Sales Mission Luncheon for 18 people at an average cost per person of approximately \$116.
- During 2002, in London, England, the division purchased concert tickets and provided a 3-course dinner, prior to the concert for 54 individuals at a total cost of approximately \$11,500.

(Report No. 2005-42)

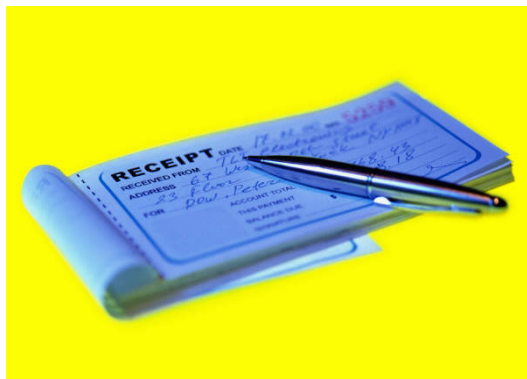
MISAPPROPRIATIONS



In conjunction with the required county audit, the State Auditor's Office reviewed the operations of the Crawford County Collector's office. Weaknesses in the internal control and record keeping procedures of the County Collector's office allowed missing monies of approximately \$335,000 to go undetected. The missing monies went undetected due to a lack of segregation and oversight, as the County Collector is responsible for most receipting, disbursing, and reconciling duties. On July 7, 2005, Daniel Gladden resigned his position as Crawford County Collector. A comparison of the June 30, 2005, reconciled bank balance to identified liabilities showed total liabilities exceeded the reconciled bank balance by \$333,398. In addition, financial activity from July 1 to July 7, 2005, indicated an additional shortage of \$1,820 increasing the total to \$335,218.

The shortage in the County Collector's account is primarily due to recorded tax receipts not being deposited. For the period March 1, 2003, to July 7, 2005 there were numerous days where deposits were less than the recorded tax receipts. Reconciliations of daily receipt records to deposits are not documented and the method of payment is not indicated on many paid tax receipts. Private car tax monies totaling \$148,478 were not recorded or disbursed.

(Report No. 2005-49)



The Chief Juvenile Officer of the Twelfth Judicial Circuit contacted the State Auditor's Office and the Missouri State Highway Patrol in January 2005 concerning possible missing receipts in his office. An audit was performed based on this contact and it was determined that receipts of at least \$13,152 during the period January 1, 2003 through January 14, 2005 were not deposited. The problem pertained primarily to restitution monies. A lack of internal controls, and no independent review or oversight of the former bookkeeper, allowed these misappropriations to occur and go undetected for a significant period of time. Concerns included use of manual receipt slips after a computerized system was implemented, and the Chief Juvenile Officer signed checks without reviewing the related case information. Also, some restitution disbursement authorization records were altered and some signed checks were never distributed. Furthermore, some restitution records and signed checks were located in the shred container, and some records were not consolidated or filed in any logical order.

(Report No. 2005-41)



Receipts of cash totaling at least \$50,950 were collected by the Forty-fifth Judicial Circuit, city of Troy, Municipal Division from June 2002 to September 2004, but were not deposited in the municipal division bank account. On August 29, 2004, the day before our audit of the municipal division was scheduled to begin, a fire was deliberately set in the basement of city hall. Many municipal division records were severely damaged by the fire for the entire audit period. In addition, division personnel were unable to locate bond form records which provide information including numbers, the date and amount of bonds received, and bond dispositions. Given the condition and unavailability of the various records, it is possible more monies may have been misappropriated than have been identified.

Significant internal control weaknesses and a lack of proper oversight or independent reviews over the municipal division functions have allowed the misappropriations to occur and go undetected. On September 30, 2004, liabilities exceeded the court bank account balance by nearly \$35,000.

(Report No. 2005-24)



The former City Clerk/Collector of Southwest City was paid approximately \$42,600 between January 2003 and March 2004; however, approximately \$9,400 of the payments appeared to be questionable or not supported and were sometimes recorded incorrectly. The former City Clerk/Collector overpaid herself by at least \$838 and \$4,649 for tax commissions during the 2003 and 2002 tax years, respectively. In addition, two tax commission payments were recorded incorrectly by the former City Clerk/Collector in the city's

accounting records, further concealing the overpayments. The former City Clerk/Collector also received a two percent increase in tax commissions during her term of office, and as a result was overpaid an additional \$2,203. Additionally, the former City Clerk/Collector was apparently overpaid \$1,185 in salary because recorded hours in the city's computerized payroll system exceeded those reported on her timecards and numerous errors in the calculation of total hours worked were made on her timecards. Further, the former City Clerk/Collector apparently overpaid herself \$500 for attending and recording board meeting minutes. In addition, unauthorized purchases totaling \$1,270 appear to have been made by the former City Clerk/Collector with a city credit card during December 2002, including; toys, electronics, clothing, candy, and a sewing machine.

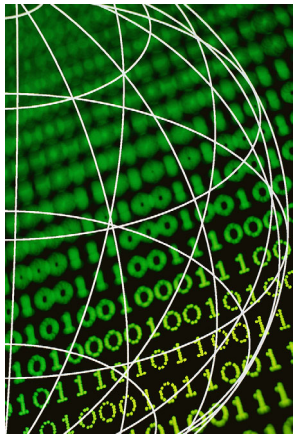
(Report No. 2005-06)



The Pulaski County Collector contacted the State Auditor's Office and Missouri State Highway Patrol in June 2004 concerning possible missing receipts in his office. Weaknesses in the internal control and record keeping systems of the County Collector's office allowed missing receipts of at least \$21,737 to go undetected for the period March 1, 2003 through June 30, 2004. These missing receipts may have been detected on a more timely basis if adequate oversight and reviews had been performed and if adequate internal controls had been established. Many of these control weaknesses were in prior audits but were never addressed. The chief deputy collector prepared daily summaries of tax receipts and deposits; however, these summaries contained inaccurate receipt information, and due to the lack of adequate segregation and reconciliation procedures, no one verified the accuracy of these summaries. In addition, the County Collector identified additional missing receipts of at least \$10,809 prior to March 1, 2003.

(Report No. 2005-01)

HIGHER EDUCATION



In October 2003, the Board of Trustees of State Fair Community College (SFCC) approved an agreement to hire a consulting firm to manage its information technology (IT) department for the next five years at a cost not to exceed \$3,327,200. Our audit noted the college did not solicit proposals from other potential service providers and did not adequately document any efforts to determine if other qualified service providers existed. While the college is not required by state law to solicit bids or competitive proposals for goods or services, it is generally accepted that competitive procurements are appropriate and necessary in the public sector. This concept is also recognized by the college's own purchasing policies. We determined the total payments the SFCC will make to the consultant will substantially exceed the amount initially approved by the Board of Trustees.

Between fiscal years 1988 and 2004, the college paid over \$1.4 million in SFCC operating funds to former faculty and staff employees under two retirement-related incentive programs. The college has projected that from fiscal years 2005 to 2009, it could pay up to \$660,000 in additional retirement incentive payments to eligible employees.

The audit also noted the college did not always obtain competitive bids/proposals or document efforts to obtain such for the purchase of goods and services, as required by the college's purchasing policy. The college did not solicit bids for various insurance plans, including \$2,173,000 spent for employee health insurance. The college's portion of these health insurance costs totaled \$1,479,000. We determined this insurance had not been bid since prior to 2000.

(Report No. 2005-29)

PETITION AUDITS - SCHOOL DISTRICTS



The Maplewood-Richmond Heights school district does not have a formal written policy on the appropriate use of district credit cards. Charges totaling \$211,572 were made on the district's five credit cards from July 2003 to December 2004. Additionally, the district paid \$9,220 for the creation of a butterfly mobile for the middle school. Of this cost, \$1,500 was paid to the art teacher supervising the project as a stipend and the remaining \$7,720 was paid to a local artist who worked with the students in creating the mobile. The district did not have a signed written contract and the estimated cost was only \$5,520. The bill for the project only indicated the final total cost and there was nothing to support the increase in the amount from the original proposal.

The district's tuition reimbursement policy allows for reimbursement of 50 percent of actual tuition costs up to \$1,000 per year. An administrative employee was paid \$17,849 for tuition for eight correspondence classes from July 2003 to December 2004 at Syracuse University in New York. Also, some travel related professional development expenses appear questionable. During fiscal year 2004, over 40 employees of the district attended seven different out of state conferences, with at least three employees attending more than one out of state trip during the year.

The district did not adequately monitor the progress of the middle school construction project and change orders were made without district approval. Change orders totaling \$395,000 were made, however, the district agreed to pay for only

\$248,764 and disputed the remaining amount because the contractor made the changes without proper authorization.

(Report No. 2005-48)

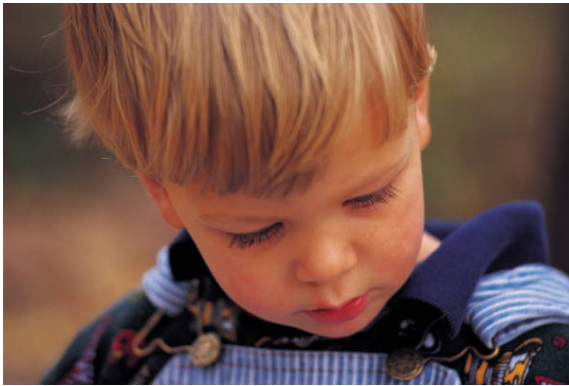


The Marshfield R-I school district did not have formal written bidding policies and procedures for non-capital expenditures. Some items were not bid or adequate bid documentation was not retained for purchases made during fiscal year 2004, including \$66,811 for cleaning supplies, \$39,297 for computer supplies, and \$39,057 for office supplies. Other instances of documentation on bidding or price comparisons not being retained include \$303,000 for food for school lunches, and \$186,400 for materials, excavation work and land for a building trades' class project. During the year ended June 30, 2004, the district spent almost \$1 million on contracted transportation costs. The school district did not solicit bids for these transportation services and the district does not have an adequate system to control and monitor fuel purchased for the buses.

District offices processed approximately \$430,000 in student lunch collections between July 2004 and May 2005, however, collections are not always reconciled to amounts posted to the district's computer system. Also, vending machine commissions are not monitored and the district does not have adequate procedures to follow up on old outstanding checks or non-sufficient funds checks. Also, it is questionable if some board members complied with the district's conflict of interest and financial disclosure policy.

(Report No. 2005-77)

Despite a growth in revenues, the Davis R-XII School District has spent more than it received during the last two years, resulting in a financial decline. During 2002, the



district opened an Early Childhood Center for both preschool-aged children and infant and toddler-aged children. Center revenues were not sufficient to operate either the preschool or infant and toddler centers, which has contributed to the district's deteriorating financial condition. The district is only

provisionally accredited by the Department of Elementary and Secondary Education (DESE). Further, based on the district's 2005 Annual Secretary to the Board Report, the Davis R-XII School District will be classified as a "financially stressed" district by DESE. For fiscal year 2006, the district has again budgeted expenditures to exceed revenues and as a result, further reducing its fund balance. It appears the district is facing serious financial problems and action is needed to increase revenues or reduce expenditures.

Other findings include:

- Board approved additional compensation in the form of stipends ranging from \$250 to \$500 to four employees for work previously performed relating to the district's MSIP report, which may violate the Missouri Constitution,
- District provided education assistance of over \$11,265 to its lead teacher without adopting an education assistance plan or policy or entering into a written agreement with the teacher regarding any employment requirements of the educational assistance,
- Failure by the school board to follow district policies regarding student residency waivers and documentation retention of substitute teachers' background checks, applications or certification.

(Report No. 2005-84)



The Grandview C-4 School District does not always solicit bids or retain bid documentation for major purchases. District employees indicated that in most instances, bids were solicited through telephone quotes or other direct contacts with vendors; however, documentation showing vendors

contacted, prices quoted, and reasons for selecting the successful vendor were not retained for some purchases.

Credit card purchases were approximately \$24,000 during fiscal year 2004, and approximately \$46,000 through April 2005. Some credit card charges were accompanied with just the charge receipt which did not document the goods or services received, and some charges were not accompanied with any type of invoice or receipt.

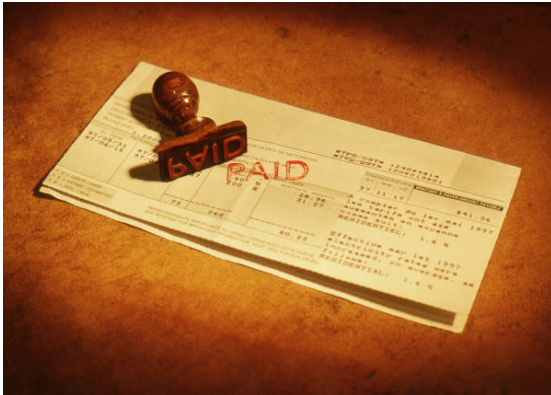
The district has not complied with some of the contractual requirements with the City of Grandview regarding shared telephone and data communication systems. The contract requires the district to be responsible for maintaining the system and the district bills the city for its share of the operating costs. Total annual operating costs have averaged approximately \$350,000, with the city's share averaging approximately \$90,000 annually. The district has not billed the city for its share of 2004 operating costs.

(Report No. 2005-83)

PETITION AUDITS – CITIES

The State Auditor's Office conducted 20 petition audits throughout Missouri in 2005. Fifteen of the 20 audits were cities and villages. The audit of the City of Nevada was bifurcated. The first report issued in September 2004 identified receipts totaling at least \$39,701 collected by the City of Nevada from January 2002 to April 2004 but were not deposited, and apparently misappropriated. This is the second of two reports, which focused on the city's financial condition and internal controls over management and financial functions.

The city regularly uses water and sewer funds to compensate for negative balances in other city funds. City officials indicated that it has been approximately 20 years since water and sewer rates have been reviewed. The existing water and sewer rate structures have allowed the city to, in effect, levy additional taxes without a vote of the citizens. Furthermore, as of August 31, 2004, the city's General, Park, Park Construction, Street and



Airport Funds had a negative cash balance totaling approximately \$1.3 million. The city's water and sewer fund had a cash balance of approximately \$2 million and was used to cover the shortfall in the city's checking account. Contributing to the city's negative cash balances were poor controls over city revenues, inadequate procurement procedures, and construction of the city's new swimming pool prior to receiving adequate funding.

The city regularly operates their general fund with a deficit cash balance throughout the year making interfund loans from water and sewer at year-end to bring

the cash balance above zero. The city's audited financial statements show that interfund loans to the city's general fund are a trend that has increased from \$90,000 in 2001 to \$450,000 in 2003. Also, the city purchased more than \$69,000 in fuel during 2003 through the use of 71 fuel credit cards. Additionally, the city has ten discount store credit cards, four bank credit cards, two home improvement store credit cards, and two office supply credit cards. Purchases on these cards totaled approximately \$126,400 during 2003.

(Report No. 2005-02)

The City of Crestwood is in poor financial condition. It appears the city's expenditures have consistently exceeded revenues in the General fund for the last several years. However, it appears the Board of Alderman may not have been completely aware of the severity of this problem until recently. In 2003, a forensic audit of the City of Crestwood was performed for fiscal years 2002 and 2001, and concluded that transactions authorized by the former City Administrator and former finance officer represented mismanagement of city funds and presented misleading financial information to the board.



Technology items totaling approximately \$37,500, and \$115,572 were purchased during fiscal years 2003 and 2002 without proper bidding or board approval. Additionally, while technology items purchased through the Internet did not exceed \$2,000 individually, the city did purchase enough of the parts to exceed the bidding threshold for the total purchased and within thirty days.

The city does not have adequate documentation to support \$75,300 paid to the former City Administrator from December of 2002 through October 2003. In December

2002, the city entered into a reassignment agreement with the former City Administrator changing his position to administrative advisor and agreeing to pay him his current salary less standard deductions until March 1, 2004. The current City Administrator/Police Chief indicated that he met with the administrative advisor a few times a month to discuss history, organization, and various policies of the city; however, these meetings and/or discussions were not documented. This agreement was terminated by the city in October 2003, and a lawsuit was filed against the former City Administrator in November 2003. Furthermore, the \$830 monthly car allowance paid to the City Administrator/Police Chief does not appear to be reasonable or well supported.

(Report No. 2004-98)

Salary incentives totaling \$230,500 and \$129,750 were paid to various City of



O'Fallon executive team members and other staff during 2003 and 2002, respectively. In 2003, these incentives ranged from \$2,500 to \$35,000.

The incentive program was not a part of the city's personnel policy and there was no documentation that the Board approved the amounts, the tasks involved, or the time required. In 2003, the city contracted with an outside firm at a cost of \$32,000 to perform a salary survey of positions in similar communities. In 2004, the city dropped the incentive plan; however, instead of basing the new salaries on the survey results, salaries were increased in the amount of the 2003 incentives to form new base salaries. Some of these salaries significantly exceed the survey data.

The former city administrator attended a five day seminar at the Wharton School in Pennsylvania at a cost of \$4,950 for the seminar and \$610 for airfare, and additional costs for hotel and meals. There was no documentation indicating the board approved this training prior to incurring the expense and without documented approval by someone in a supervisory role, it is unclear if costly trips such as this are necessary or beneficial to the city. In addition, credit card purchases did not have adequate supporting documentation. Total credit card purchases for fiscal year 2003 were approximately \$83,000.

The city's total financial obligations have increased from \$88 million to \$152 million or 72 percent from 1999 to 2003. A large part of this debt is certificates of participation (COPS) and revenue bonds which are not included in the various ratios used by the city to help ensure financial stability.

(Report No. 2005-33)



The City of Rock Hill's financial condition is contingent upon the sale of the city center property and the successful completion of the Northwest/Southwest Manchester and McKnight (NW/SW) redevelopment project. In the summer of 2002, the city proposed building a new city center complex. The Board requested former Mayor Salamone to perform some preliminary analysis on the feasibility of the city center project. Although his review indicated the project was feasible, the Board requested quotes for two outside firms to conduct separate real estate and recreational feasibility studies in July 2003. By the time these contracts were signed in October 2003, the city had already committed to purchasing the land, which eventually

cost \$1.75 million, and had spent approximately \$307,000 for other services. The Board eventually terminated the city center project. Through the termination of the city center project, it is estimated that the city has spent approximately \$2.7 million. With the recently negotiated sale of the property at a price of \$2 million, there is approximately \$700,000 in city costs that will not be fully recovered with this sale.

Former Mayor Salamone received commissions totaling \$33,600 from the retirement plan investment manager while acting as the pension plan "selling agent," which appears to be a violation of state statutes regarding related parties. Also, the city held dinners and purchased gifts for employees that did not appear to be prudent uses of public funds, including: an employee farewell dinner, an appreciation dinner for 35 employees and officials, and an employee Christmas party where each employee received a \$50 gift certificate.

(Report No. 2005-61)

MISSOURI STATE AUDITOR'S OFFICE

WEBSITE
www.auditor.mo.gov

All audit reports issued from 1999 to present are listed on the site, and each audit report is categorized in order to locate it quickly and easily. New categories include a listing of audits by subject and there is now a regional map to locate audits by location. These reports are posted for individuals to view and print. There are also "Yellow Sheet" summaries available for each audit.

In addition, posted on the office's website are bonds registered with the office. The date of registration, whom the bond was issued by, and the amount of the bond are listed on the site. There is also a link to the individual bond registration report that contains additional information, such as the purpose of the bond and election results. The website lists all the bond registrations from 1999 to present.

Copies of audit report(s) can be obtained by contacting the State Auditor's Office via e-mail at moaudit@auditor.mo.gov or writing to the office under the "Your Input" section on our website. Individuals may also contact the office by mail or by telephone.

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(314) 340-7575
Fax Number: (314) 340-7605

In Springfield:

Landers State Office Building
149 Park Central Square
Springfield, Missouri 65806
(417) 895-6515
Fax: (417) 895-6521

APPENDIX A

Office of the Missouri State Auditor Audit Reports Delivered from January 1, 2005 through December 31, 2005

AUDIT	DATE ISSUED	AUDIT NUMBER
<u>Review of 2005 Property Tax Rates</u>	12-2005	2005-103
<u>Mental Health / Springfield Regional Center – Management of Donations</u>	12-2005	2005-102
<u>Statewide / General Obligation Bond Sales Practices Follow-Up</u>	12-2005	2005-101
<u>Village of Uplands Park, Missouri / Year Ended February 28, 2005</u>	12-2005	2005-100
<u>Scotland County, Missouri / Years Ended December 31, 2004 and 2003</u>	12-2005	2005-99
<u>Laclede County, Missouri / Years Ended December 31, 2004 and 2003</u>	12-2005	2005-98
<u>St. Clair County, Missouri / Years Ended December 31, 2004 and 2003</u>	12-2005	2005-97
<u>Statewide / Fleet Management Follow-Up</u>	12-2005	2005-96
<u>Dallas County, Missouri / Years Ended December 31, 2004 and 2003</u>	12-2005	2005-95
<u>Ste. Genevieve County, Missouri / Years Ended December 31, 2004 and 2003</u>	12-2005	2005-94
<u>Social Services / Family Support Division – Blind Pension Fund and Rehabilitation Services for the Blind</u>	12-2005	2005-93
<u>Maries County, Missouri / Years Ended December 31, 2004 and 2003</u>	12-2005	2005-92
<u>Perry County, Missouri / Years Ended December 31, 2004 and 2003</u>	12-2005	2005-91
<u>City of New Bloomfield, Missouri / Year Ended December 31, 2004</u>	12-2005	2005-90
<u>Thirteenth Judicial Circuit / Boone County, Missouri</u>	12-2005	2005-89
<u>Village of Brownington, Missouri / Year Ended June 30, 2005</u>	12-2005	2005-88
<u>General Assembly and Supporting Functions / Committee on Legislative Research</u>	12-2005	2005-87
<u>Agriculture / Missouri State Fair</u>	12-2005	2005-86
<u>Missouri Technology Corporation</u>	12-2005	2005-85
<u>Davis R-XII School District / Year Ended June 30, 2004</u>	11-2005	2005-84
<u>Grandview C-4 School District / Year Ended June 30, 2004</u>	11-2005	2005-83
<u>Department of Mental Health / Central Missouri Regional Center</u>	11-2005	2005-82
<u>City of Dearborn, Missouri Year Ended December 31, 2004</u>	10-2005	2005-81
<u>Missouri 3rd Class Counties</u>	10-2005	2005-80
<u>Department of Social Services / State Adoption Program</u>	10-2005	2005-79
<u>Twenty-Second Judicial Circuit City of St. Louis, Missouri Circuit Clerk's Special Interest Fund</u>	10-2005	2005-78

<u>Marshfield R-I School District / Year Ended June 30, 2004</u>	10-2005	2005-77
<u>City of St. Charles, Missouri / Year Ended December 31, 2003</u>	10-2005	2005-76
<u>Department of Insurance / Two Years Ended June 30, 2004</u>	10-2005	2005-75
<u>Department of Conservation / Two Years Ended June 30, 2004</u>	10-2005	2005-74
<u>Medicaid / Controlling Costs For Medical Equipment and Transportation</u>	10-2005	2005-73
<u>Webster County, Missouri / Years Ended December 31, 2004 and 2003</u>	09-2005	2005-72
<u>Crawford County, Missouri / Years Ended December 31, 2004 and 2003</u>	09-2005	2005-71
<u>Howell County, Missouri / Years Ended December 31, 2004 and 2003</u>	09-2005	2005-70
<u>Texas County, Missouri / Years Ended December 31, 2004 and 2003</u>	09-2005	2005-69
<u>Missouri Department of Transportation and Highway Patrol Employees' Retirement System Four Years Ended June 30, 2004</u>	09-2005	2005-68
<u>Administration / Administrative Hearing Commission</u>	09-2005	2005-67
<u>Stoddard County, Missouri / Years Ended December 31, 2004 and 2003</u>	09-2005	2005-66
<u>Morgan County, Missouri / Years Ended December 31, 2004 and 2003</u>	09-2005	2005-65
<u>Lewis County, Missouri / Years Ended December 31, 2004 and 2003</u>	09-2005	2005-64
<u>Mercer County, Missouri / Years Ended December 31, 2004 and 2003</u>	09-2005	2005-63
<u>Mental Health / Protecting Clients from Abuse and Neglect</u>	09-2005	2005-62
<u>City of Rock Hill, Missouri Year Ended March 31, 2004</u>	09-2005	2005-61
<u>Daviess County, Missouri Years Ended December 31, 2004 and 2003</u>	08-2005	2005-60
<u>Health and Senior Services / Information Technology Security Controls</u>	08-2005	2005-59
<u>Sixth Judicial Circuit / Platte County, Missouri</u>	08-2005	2005-58
<u>Moniteau County, Missouri / Years Ended December 31, 2004 and 2003 August 2005</u>	08-2005	2005-57
<u>Social Services / Management of Undistributed Child Support Collections</u>	08-2005	2005-56
<u>Tax Credits / Community Development Corporation Tax Credit Program</u>	08-2005	2005-55
<u>Tax Credits / Small Business Investment Tax Credit Program</u>	08-2005	2005-54
<u>Cooper County, Missouri / Years Ended December 31, 2004 and 2003</u>	08-2005	2005-53
<u>Dade County, Missouri / Years Ended December 31, 2004 and 2003</u>	08-2005	2005-52
<u>City of Houstonia, Missouri Year Ended December 31, 2004</u>	07-2005	2005-51
<u>City of Branson West, Missouri Year Ended September 30, 2004</u>	07-2005	2005-50
<u>County Collector Crawford County, Missouri</u>	07-2005	2005-49
<u>Maplewood-Richmond Heights School District Years Ended June 30, 2004</u>	07-2005	2005-48
<u>Review of Article X Sections 16 Through 24 Constitution of Missouri Year Ended June 30, 2004</u>	07-2005	2005-47
<u>Department of Public Safety Office of The Director</u>	06-2005	2005-46
<u>Medicaid / Follow Up on Prescription Drug Oversight</u>	06-2005	2005-45
<u>Missouri Investment Trust</u>	06-2005	2005-44
<u>Economic Development Office of International Marketing</u>	06-2005	2005-43

<u>Economic Development Division of Tourism</u>	06-2005	2005-42
<u>Twelfth Judicial Circuit Juvenile Division</u>	06-2005	2005-41
<u>Statewide / Heavy Equipment Utilization</u>	06-2005	2005-40
<u>Village of La Tour, Missouri Year Ended March 31, 2004</u>	06-2005	2005-39
<u>City of Bragg City, Missouri Year Ended May 31, 2004</u>	06-2005	2005-38
<u>Ex Officio County Collector Livingston County, Missouri</u>	06-2005	2005-37
<u>Mental Health / Office of Information Systems</u>	06-2005	2005-36
<u>City of Marquand, Missouri Year Ended December 31, 2004</u>	06-2005	2005-35
<u>Forty-Fifth Judicial Circuit Municipal Divisions</u>	06-2005	2005-34
<u>City of O'Fallon, Missouri Year Ended December 31, 2003</u>	05-2005	2005-33
<u>Office of State Courts Administrator / Justice Information System Data Integrity</u>	05-2005	2005-32
<u>Seventeenth Judicial Circuit Johnson County, Missouri</u>	05-2005	2005-31
<u>Revenue / Missouri State Tax Commission</u>	05-2005	2005-30
<u>Higher Education State Fair Community College</u>	04-2005	2005-29
<u>Barton County, Missouri Years Ended December 31, 2003 And 2002</u>	04-2005	2005-28
<u>Transportation / Planning and Project Prioritization</u>	04-2005	2005-27
<u>Transportation / Acquisition and Management of Right-of-Way Property</u>	04-2005	2005-26
<u>Office of the State Treasurer Year Ended June 30, 2004</u>	03-2005	2005-25
<u>Forty-Fifth Judicial Circuit / City of Troy, Missouri Municipal Division</u>	03-2005	2005-24
<u>Public Safety, Oversight of Amusement Ride Safety</u>	03-2005	2005-23
<u>Mississippi County, Missouri Years Ended December 31, 2003 and 2002</u>	03-2005	2005-22
<u>Thirty-Ninth Judicial Circuit Municipal Divisions Stone County, Missouri</u>	03-2005	2005-21
<u>Corrections Missouri Eastern Correctional Center</u>	03-2005	2005-20
<u>Office of Secretary of State Period July 1, 2004 to January 10, 2005, and the Two Years Ended June 30, 2004</u>	03-2005	2005-19
<u>State of Missouri Single Audit Year Ended June 30, 2004</u>	03-2005	2005-18
<u>City of Crestwood, Missouri Year Ended June 30, 2003</u>	03-2005	2005-17
<u>Revenue Efforts to Enforce Uninsured Motorist Law</u>	03-2005	2005-16
<u>Shelby County, Missouri Years Ended December 31, 2003 and 2002</u>	03-2005	2005-15
<u>Office of Governor Period July 1, 2004 to January 10, 2005, and the Two Years Ended June 30, 2004</u>	03-2005	2005-14
<u>Revenue Division Of Taxation And Collection Sales And Use Tax Two Years Ended June 30, 2004</u>	03-2005	2005-13
<u>Compilation of 2004 Criminal Activity Forfeiture Act Seizures</u>	02-2005	2005-12
<u>Office Of Lieutenant Governor Period July 1, 2004 To January 10, 2005, And The Year Ended June 30, 2004</u>	02-2005	2005-11
<u>Public Safety Peace Officer Standards and Training Program (Licensing,</u>	02-2005	2005-10

<u>Training, and Complaint Investigation Aspects)</u>		
<u>Office Of The State Treasurer Period July 1, 2004 Through January 10, 2005</u>	02-2005	2005-09
<u>City Of Holt Year Ended March 31, 2004</u>	02-2005	2005-08
<u>Department Of Corrections Boonville Correctional Center</u>	02-2005	2005-07
<u>Southwest City, Missouri Year Ended December 31, 2003</u>	02-2005	2005-06
<u>Department Of Public Safety Missouri State Highway Patrol</u>	02-2005	2005-05
<u>Caldwell County, Missouri Years Ended December 31, 2003 And 2002</u>	02-2005	2005-04
<u>Northwest Fire Protection District Year Ended December 31, 2003</u>	02-2005	2005-03
<u>City Of Nevada, Missouri Year Ended December 31, 2003</u>	02-2005	2005-02
<u>County Collector Pulaski County, Missouri</u>	01-2005	2005-01

<p>Copies of the year 2005 audits or other audit reports can be obtained by contacting the State Auditor's Office by phone at (573) 751-4213, by e-mail at moaudit@auditor.mo.gov, by web at www.auditor.mo.gov, or by mail at P.O. Box 869, Jefferson City, Missouri 65102.</p>

APPENDIX B

Bonds Registered with the Missouri State Auditor's Office

The Missouri State Auditor's Office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri, with certain exceptions, to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds are issued. Information regarding each bond issue registered with this office since January 1, 2005 to December 31, 2005 is listed below.

Date of Registration	Bonds Issued By	Amount of Issue
12-30-2005	<u>Meramec Valley R-III School District</u>	\$5,650,000.00
12-28-2005	<u>Bismarck R-V School District of St. Francois County, Missouri</u>	\$2,000,000.00
12-23-2005	<u>City of Nixa</u>	\$2,885,000.00
12-23-2005	<u>Logan-Rogersville R-VIII School District</u>	\$9,640,000.00
12-23-2005	<u>Howard Bend Levee District</u>	\$22,670,000.00
12-23-2005	<u>The School District of Springfield R-XII</u>	\$4,750,000.00
12-23-2005	<u>Ozark Reorganized School District No. 6</u>	\$7,605,000.00
12-23-2005	<u>Gasconade County R-II School District</u>	\$4,000,000.00
12-23-2005	<u>City of Platte City, Missouri</u>	\$4,000,000.00
12-23-2005	<u>Green Ridge R-VIII School District</u>	\$615,000.00
12-21-2005	<u>Lincoln County R-III School District of Troy, Missouri</u>	\$2,950,000.00
12-21-2005	<u>Normandy School District</u>	\$750,000.00
12-21-2005	<u>Cole Camp R-I School District</u>	\$1,970,000.00
12-20-2005	<u>Rich Hill R-IV School District</u>	\$2,285,000.00
12-20-2005	<u>Consolidated School District No. 4</u>	\$750,000.00
12-20-2005	<u>Pilot Grove C-4 School District</u>	\$1,350,000.00
12-20-2005	<u>City of Kearney</u>	\$6,000,000.00
12-16-2005	<u>High Ridge Fire Protection District</u>	\$3,660,792.00
12-15-2005	<u>Florissant Valley Fire Protection District</u>	\$5,000,000.00
12-13-2005	<u>City of Springfield</u>	\$4,000,000.00
12-12-2005	<u>Reorganized School District No. 7</u>	\$42,255,000.00
12-07-2005	<u>Everton R-III School District</u>	\$395,000.00
11-30-2005	<u>Wentzville R-IV School District</u>	\$4,625,000.00
11-30-2005	<u>Reorganized School District No. R-7</u>	\$2,895,000.00

11-16-2005	<u>Black Jack Fire Protection District</u>	\$2,000,000.00
11-16-2005	<u>Parkway C-2 School District</u>	\$30,000,000.00
11-10-2005	<u>City of St Charles</u>	\$2,330,000.00
11-10-2005	<u>City of St Charles</u>	\$5,575,000.00
11-09-2005	<u>Southern Platte Fire Protection District</u>	\$3,385,000.00
10-31-2005	<u>Fayette R-III School District</u>	\$2,000,000.00
10-31-2005	<u>School District of Joplin R-VIII</u>	\$6,600,000.00
10-28-2005	<u>Consolidated School District No. 4</u>	\$1,353,000.00
10-24-2005	<u>Belton School District No. 124</u>	\$8,855,000.00
10-24-2005	<u>Morgan County</u>	\$865,000.00
10-19-2005	<u>Central Platte County Fire Protection District</u>	\$1,020,000.00
10-17-2005	<u>St. Charles Community College</u>	\$13,080,000.00
10-13-2005	<u>Lincoln County, Missouri</u>	\$83,334.00
10-05-2005	<u>Southern Reynolds County R-II School District</u>	\$850,000.00
10-04-2005	<u>Adair County R-I School District</u>	\$475,000.00
10-04-2005	<u>Central R-III School District</u>	\$3,350,000.00
09-29-2005	<u>City of Platte City</u>	\$2,785,000.00
09-29-2005	<u>Columbia Library District</u>	\$13,690,000.00
09-26-2005	<u>Oregon Howell R-III School District</u>	\$1,029,998.90
09-21-2005	<u>Community Fire Protection District</u>	\$3,000,000.00
09-21-2005	<u>City of Olivette</u>	\$1,855,000.00
09-19-2005	<u>City of St. Peters</u>	\$22,500,000.00
09-15-2005	<u>Monett, Missouri</u>	\$148,000.00
09-14-2005	<u>Adair County R-II School District</u>	\$900,000.00
09-12-2005	<u>Harrisonville R-IX School District</u>	\$4,340,000.00
09-12-2005	<u>Consolidated School District No. 4</u>	\$7,500,000.00
09-07-2005	<u>Lincoln County, Missouri</u>	\$56,770.00
09-02-2005	<u>City of Wildwood</u>	\$2,565,000.00
09-01-2005	<u>LaBelle Fire Protection District</u>	\$265,000.00
09-01-2005	<u>Bolivar R-I School District</u>	\$3,530,000.00
08-31-2005	<u>School District of Columbia</u>	\$20,190,000.00
08-26-2005	<u>St. James R-I School District</u>	\$3,000,000.00
08-24-2005	<u>Carl Junction R-I School District</u>	\$4,580,000.00
08-24-2005	<u>City of Dardenne Prairie</u>	\$1,605,000.00
08-23-2005	<u>Oak Ridge R-VI School District</u>	\$1,865,000.00
08-23-2005	<u>Wellsville Middletown R-I School District</u>	\$2,100,000.00

08-19-2005	<u>Harrisburg R-VIII School District</u>	\$1,900,000.00
08-09-2005	<u>Pleasant Hill, Missouri</u>	\$8,835,000.00
08-04-2005	<u>North Kansas City School District 74</u>	\$62,295,000.00
08-03-2005	<u>Smithton R-VI School District</u>	\$750,000.00
08-02-2005	<u>Gasconade County R-I School District</u>	\$6,145,000.00
08-01-2005	<u>Lincoln County, Missouri</u>	\$6,870,000.00
07-28-2005	<u>Eureka Fire Protection District</u>	\$1,870,000.00
07-28-2005	<u>Kirkwood School District R-7</u>	\$7,850,000.00
07-26-2005	<u>Holcomb R-III School District</u>	\$780,000.00
07-25-2005	<u>Wentzville R-IV School District</u>	\$56,000,000.00
07-20-2005	<u>City of Grain Valley</u>	\$9,620,000.00
07-20-2005	<u>City of Liberty</u>	\$6,500,000.00
07-14-2005	<u>Atchison Township</u>	\$160,000.00
07-11-2005	<u>Mexico School District No. 59</u>	\$330,000.00
07-11-2005	<u>Mid County Fire Protection District</u>	\$4,829,996.80
07-08-2005	<u>Sullivan School District</u>	\$3,285,000.00
07-05-2005	<u>Blue Eye R-V School District</u>	\$2,700,000.00
07-05-2005	<u>Hickman Mills C-I School District</u>	\$9,995,000.00
06-28-2005	<u>State of Missouri, Fourth State Building General Obligation Refunding Bond</u>	\$45,330,000.00
06-28-2005	<u>State of Missouri, Storm water Control General Obligation Refunding Bond</u>	\$17,175,000.00
06-28-2005	<u>State of Missouri, State Water Pollution Control General Obligation Refunding Bond</u>	\$95,100,000.00
06-28-2005	<u>Brunswick R-II School District</u>	\$750,000.00
06-27-2005	<u>City of Fulton</u>	\$2,640,000.00
06-24-2005	<u>Reorganized School District No. R-IV</u>	\$2,349,997.40
06-23-2005	<u>Osage County R-II School District</u>	\$2,265,000.00
06-22-2005	<u>Galena R-II School District</u>	\$1,900,000.00
06-21-2005	<u>Wellington-Napoleon R-IX School District</u>	\$1,100,000.00
06-20-2005	<u>Platte County, Missouri</u>	\$5,000,000.00
06-15-2005	<u>School District of the City of St. Charles</u>	\$36,937,941.20
06-14-2005	<u>Fair Grove R-X School District</u>	\$325,000.00
06-13-2005	<u>City of University City</u>	\$2,000,000.00
06-13-2005	<u>Union R-XI School District</u>	\$9,000,000.00
06-09-2005	<u>Raymore-Peculiar R-II School District</u>	\$18,000,000.00
06-08-2005	<u>Pike County R-III School District</u>	\$1,500,000.00

06-07-2005	<u>Forsyth R-III School District</u>	\$2,590,000.00
06-07-2005	<u>Marion C. Early R-V School District</u>	\$1,235,000.00
06-07-2005	<u>Spokane R-VII School District</u>	\$2,700,000.00
06-07-2005	<u>Moniteau County R-VI School District of Tipton, Missouri</u>	\$3,100,000.00
06-06-2005	<u>Festus R-VI School District</u>	\$2,750,000.00
06-06-2005	<u>Crawford County R-II School District</u>	\$5,000,000.00
06-06-2005	<u>Cole County R-I School District</u>	\$1,500,000.00
06-06-2005	<u>Kirbyville Reorganized School District No.6</u>	\$250,000.00
06-01-2005	<u>West Platte R-II School District</u>	\$2,500,000.00
06-01-2005	<u>Lafayette County C-1 School District</u>	\$4,750,000.00
06-01-2005	<u>Dixon R-I School District</u>	\$2,100,000.00
06-01-2005	<u>Northeast Nodaway County R-V School District</u>	\$1,150,000.00
06-01-2005	<u>North Nodaway County R-VI School District</u>	\$800,000.00
06-01-2005	<u>Osborn R-O School District</u>	\$610,000.00
05-31-2005	<u>Crystal City 47 School District</u>	\$1,500,000.00
05-26-2005	<u>Branson Reorganized School District NO.4</u>	\$22,800,000.00
05-26-2005	<u>Cole County R-V School District of Eugene, Missouri</u>	\$3,200,000.00
05-25-2005	<u>City of Poplar Bluff</u>	\$6,790,000.00
05-25-2005	<u>North St. Francois County R-I School District</u>	\$2,800,000.00
05-25-2005	<u>Antonia Fire Protection District</u>	\$2,660,000.00
05-25-2005	<u>Fulton Public School District No. 58</u>	\$8,000,000.00
05-25-2005	<u>Putnam County R-I School District</u>	\$1,000,000.00
05-25-2005	<u>Hillsboro R-III School District</u>	\$3,750,000.00
05-24-2005	<u>Cole County R-II School District</u>	\$1,600,000.00
05-24-2005	<u>Cole County R-II School District</u>	\$900,000.00
05-24-2005	<u>Hallsville R-IV School District</u>	\$2,950,000.00
05-24-2005	<u>Scott County R-IV School District</u>	\$3,500,000.00
05-24-2005	<u>Kirksville R-III School District</u>	\$8,000,000.00
05-24-2005	<u>Sikeston R-6 Schools</u>	\$4,530,000.00
05-23-2005	<u>Cooper County Fire Protection District</u>	\$1,870,000.00
05-23-2005	<u>El Dorado Springs R-2 School District</u>	\$2,835,000.00
05-23-2005	<u>Clearwater R-I School District</u>	\$1,500,000.00

05-19-2005	<u>Gasconade County R-II School District</u>	\$10,000,000.00
05-18-2005	<u>Ritenour School District</u>	\$9,255,000.00
05-18-2005	<u>Midway R-1 School District</u>	\$2,925,000.00
05-17-2005	<u>Kirbyville Reorganized School District No.6</u>	\$600,000.00
05-13-2005	<u>Moberly School District No. 81</u>	\$4,600,000.00
05-13-2005	<u>Cole County R-I School District</u>	\$3,025,000.00
05-11-2005	<u>Sherwood Cass R-VIII School District</u>	\$3,165,000.00
05-11-2005	<u>Sturgeon R-V School District</u>	\$2,300,000.00
05-05-2005	<u>Reorganized School District R-I</u>	\$9,400,000.00
05-05-2005	<u>Hannibal 60 School District</u>	\$13,015,000.00
05-05-2005	<u>St. Charles County</u>	\$139,000.00
05-05-2005	<u>Belton School District No. 124</u>	\$13,800,000.00
05-04-2005	<u>La Plata R-II School District</u>	\$900,000.00
05-04-2005	<u>City of O'Fallon</u>	\$16,755,000.00
05-04-2005	<u>Nevada, Missouri</u>	\$ 96,940.59
05-04-2005	<u>School District of St. Joseph</u>	\$16,850,000.00
05-03-2005	<u>Greenfield R-IV School District</u>	\$520,000.00
05-02-2005	<u>School District of Maplewood-Richmond Heights</u>	\$6,264,582.85
05-02-2005	<u>The School District of Springfield R-12</u>	\$29,280,000.00
04-26-2005	<u>Spanish Lake Fire Protection District</u>	\$2,160,000.00
04-22-2005	<u>Francis Howell R-III School District</u>	\$23,370,000.00
04-22-2005	<u>Lebanon R-III School District</u>	\$9,285,000.00
04-19-2005	<u>Orchard Farm R-V School District</u>	\$2,460,000.00
04-15-2005	<u>City of Hazelwood</u>	\$8,415,000.00
04-12-2005	<u>St. Charles County Ambulance District</u>	\$7,865,000.00
04-05-2005	<u>Greene Co. Reorganized School District No.3 (Republic)</u>	\$7,130,000.00
04-01-2005	<u>Crocker Reorganized School District No. R-II</u>	\$1,295,000.00
03-30-2005	<u>Moniteau County R-I School District</u>	\$4,775,000.00
03-30-2005	<u>Pacific Fire Protection District</u>	\$1,290,000.00
03-30-2005	<u>Moniteau County R-VI School District</u>	\$3,065,000.00
03-29-2005	<u>Reorganized School District No.4</u>	\$48,000,000.00
03-29-2005	<u>Sni-Valley Fire Protection District</u>	\$750,000.00
03-29-2005	<u>Grain Valley R-V School District</u>	\$8,725,000.00
03-29-2005	<u>Clinton County R-III School District</u>	\$995,000.00

03-28-2005	<u>City of Lake Ozark</u>	\$2,500,000.00
03-28-2005	<u>Mexico School District No.59</u>	\$850,000.00
03-23-2005	<u>Lone Jack C.6 School District</u>	\$2,000,000.00
03-22-2005	<u>The Junior College District of Mineral Area of St. Francois. Ste. Genevieve</u>	\$2,975,000.00
03-22-2005	<u>Normandy School District</u>	\$1,500,000.00
03-21-2005	<u>Clark County R-I School District</u>	\$1,500,000.00
03-14-2005	<u>Polo R-VII School District</u>	\$750,000.00
03-10-2005	<u>School District of Columbia</u>	\$12,500,000.00
03-08-2005	<u>Aurora Reorganized School District No. R- VIII</u>	\$4,950,000.00
03-01-2005	<u>Reorganized School District No.1</u>	\$1,950,000.00
03-01-2005	<u>Strafford R-VI School District</u>	\$1,860,000.00
02-28-2005	<u>School District of Jennings</u>	\$1,959,874.00
02-28-2005	<u>Reorganized School District R-3</u>	\$3,225,000.00
02-25-2005	<u>City of Northwoods</u>	\$2,100,000.00
02-25-2005	<u>Houston Reorganized School District No. R-I</u>	\$2,524,999.35
02-25-2005	<u>Reorganized School District R-1</u>	\$7,395,000.00
02-24-2005	<u>Cape Girardeau School District No.63</u>	\$10,000,000.00
02-24-2005	<u>Belton School District No.124</u>	\$6,920,000.00
02-24-2005	<u>Camdenton Reorganized School District No. R.3</u>	\$18,130,000.00
02-15-2005	<u>Chaffee Reorganized School District No.2</u>	\$572,000.00
02-08-2005	<u>City of Chesterfield</u>	\$17,760,000.00
02-07-2005	<u>LaPlata R-II School District</u>	\$1,575,000.00
01-31-2005	<u>Hazelwood School District</u>	\$7,694,575.00
01-28-2005	<u>Scott City R-I School District</u>	\$1,850,000.00
01-28-2005	<u>City of Des Peres</u>	\$14,555,000.00
01-27-2005	<u>Platte County</u>	\$5,795,000.00
01-27-2005	<u>Platte County</u>	\$8,350,000.00
01-14-2005	<u>Hazelwood School District</u>	\$70,000,000.00
01-07-2005	<u>Schuyler County R-I School District</u>	\$1,115,000.00
01-04-2005	<u>Crystal City 47 School District</u>	\$1,600,000.00
01-03-2005	<u>Pleasant Hill R-III School District</u>	\$9,800,000.00