



2009 ANNUAL REPORT
OFFICE OF THE MISSOURI STATE AUDITOR
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SUSAN MONTEE
STATE AUDITOR

ANNUAL REPORT

-----A MESSAGE FROM
THE STATE AUDITOR

The Citizens of Missouri
The Honorable Jay Nixon
The Missouri General Assembly

I am pleased to enclose the summation of audit work completed by the Missouri State Auditor's Office for the year 2009. The report includes information regarding the 151 completed audits issued and all bonds registered by our office.

A record setting year in regard to issued reports, we neared completion of our audit of the City of St. Louis releasing audits of Lambert-St. Louis International Airport, along with City of St. Louis Departments of Public Safety, Streets, Human Services, Health, and the city's Lead Safe Program. In addition we completed additional reports of the Office of the License Collector, Collector of Revenue, Community and Economic Development offices and the city's Information and Technology Services Agency. Separate from the city departmental audits issued was our report on the St. Louis Board of Police Commissioners.

Across the state we were able to look at a number of troubled school districts, including Liberty 53 School District, Jennings School District, and Pleasant Hope R-VI School District.

Much attention was paid to our work involving St. Louis County's Northeast Ambulance and Fire Protection District, the financial make up of the state's Crime Victims' Compensation Program, the Compilation of 2008 Criminal Activity Forfeiture Act Seizures, and the Missouri State Employees Retirement System (MOSERS) Deferred Compensation Plan.

Our nationally recognized work surround the audit we conducted of the Missouri Housing Development Commission is included, as are audits we conducted of the Missouri General Assembly.

Our office also took part in a national pilot program set up for the tracking of federal recovery spending. In Missouri we identified material weaknesses in Missouri's Department of Natural Resources plan to administer weatherization projects throughout the state, and the Department of Labor's administration of unemployment insurance benefit payments. We undertook this work in addition to the audit work we do each year accounting for the billions of dollars of federal spending that occurs in Missouri, including the spending of all recovery funds.

As always we audited and augmented the audit work of counties throughout the state, as well as an increasing number of municipal and circuit courts.

We also late in the summer of 2009 announced our office's plans to audit the Kansas City Missouri School District as we concluded our audit of the City of St. Louis.

Our ambitious team of auditors continue to provide government administrators and lawmakers throughout Missouri valuable information and guidance as they provide factual reports and recommendations on how greater efficiencies and operations can be achieved.

Very truly yours,

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

Susan Montee, JD, CPA

OVERVIEW OF THE MISSOURI STATE AUDITOR'S OFFICE



Missouri State Auditor Susan Montee

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 Government Accountability 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

Primarily five types of audits are performed by 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 upon 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 audits for the purpose of reporting 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 for 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 2009 audits delivered, please see Appendix A / page 21.

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 2009 with the State Auditor's Office, please see Appendix B / page 221.

REVIEW OF PROPERTY TAX RATES

State law requires the Missouri State Auditor to annually certify all taxing jurisdictions throughout Missouri as to their compliance with state law and 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.

NOTE: 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.



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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, 2009 to December 31, 2009 are listed below.

<u>Date of Registration</u>	<u>Bonds Issued By</u>	<u>Amount of Issue</u>
12-30-2009	Crystal City School District No. 47	\$2,440,000.00
12-30-2009	Pleasant Hill R-III School District	\$4,800,000.00
12-30-2009	North St. Francois Co R-I School District	\$6,500,000.00
12-23-2009	La Monte R-IV School District	\$835,000.00
12-22-2009	City of Lake Ozark	\$2,365,000.00
12-18-2009	City of St. James	\$700,000.00
12-18-2009	City of St. James	\$1,250,000.00
12-18-2009	Pattonville Fire Protection District	\$5,000,000.00
12-18-2009	School District of University City	\$9,185,000.00
12-18-2009	City of Lee's Summit	\$5,000,000.00
12-18-2009	City of Blue Springs	\$12,560,000.00
12-18-2009	City of Blue Springs	\$2,440,000.00
12-18-2009	Fulton Public School District No. 58	\$7,500,000.00
12-09-2009	Wellington-Napoleon R-IX School District	\$1,100,000.00
12-09-2009	St. Louis County Neighborhood Improvement District	\$50,000.00
12-09-2009	St. Louis County Neighborhood Improvement District	\$430,000.00
12-07-2009	Pattonburg R-II School District	\$905,000.00
12-07-2009	La Plata R-II School District	\$2,050,000.00
12-07-2009	Poplar Bluff R-I School District	\$4,895,000.00
12-07-2009	Poplar Bluff R-I School District	\$3,105,000.00
12-02-2009	Johnson Co R-VII School District	\$620,000.00

12-02-2009	Cole Camp R-I School District	\$1,420,000.00
12-02-2009	Blue Eye R-V School District	\$2,200,000.00
12-02-2009	Strasburg C-3 School District	\$935,000.00
12-02-2009	Bismarck R-V School District	\$500,000.00
11-25-2009	Santa Fe R-X School District	\$1,900,000.00
11-25-2009	Festus R-VI School District	\$11,925,000.00
11-24-2009	Chaffee R-II School District	\$1,065,000.00
11-24-2009	Reorganized School District No. 4	\$8,775,000.00
11-24-2009	Reorganized School District No. 4	\$6,225,000.00
11-24-2009	City of Kirkwood	\$4,185,000.00
11-24-2009	Lone Jack C-6 School District	\$1,100,000.00
11-24-2009	School District of Columbia	\$9,187,000.00
11-06-2009	Schuyler Co R-I School District	\$1,530,000.00
11-03-2009	Clayton School District	\$19,280,000.00
11-03-2009	Clayton School District	\$10,720,000.00
11-03-2009	Sweet Springs R-VII School District	\$2,204,896.00
10-29-2009	Clinton County R-III School District	\$2,935,000.00
10-29-2009	Van-Far R-I School District	\$1,265,000.00
10-21-2009	Lafayette County C-1 School District	\$1,775,000.00
10-20-2009	Lotawana Fire Protection District	\$750,000.00
10-20-2009	Reorganized School District No. 1	\$1,224,942.00
10-20-2009	Francis Howell R-III School Dist	\$9,185,000.00
10-20-2009	Campbell R-II School District	\$1,950,000.00
10-20-2009	Ritenour School District	\$9,185,000.00
10-20-2009	Reeds Spring R-IV School District	\$3,567,644.00
10-20-2009	Clayton School District	\$9,185,000.00
10-08-2009	Reorganized School District No. 1	\$275,000.00
10-08-2009	Reeds Spring R-IV School District	\$2,257,356.00
10-08-2009	Grain Valley R-V School District	\$3,610,000.00
10-08-2009	Grain Valley R-V School District	\$2,290,000.00

10-02-2009	<u>Village of Silex</u>	\$75,000.00
09-30-2009	<u>Dunklin R-V School District</u>	\$3,060,000.00
09-30-2009	<u>Dunklin R-V School District</u>	\$3,960,000.00
09-30-2009	<u>Dunklin R-V School District</u>	\$1,940,000.00
09-30-2009	<u>Warrensburg R-VI School District</u>	\$9,187,000.00
09-30-2009	<u>Wright City R-II School District</u>	\$489,977.00
09-30-2009	<u>Wright City R-II School District</u>	\$310,023.00
09-24-2009	<u>Hollister Reorganized School District No. R-5</u>	\$3,981,062.00
09-24-2009	<u>Canton R-V School District</u>	\$1,714,919.00
09-24-2009	<u>Southwest R-V School District</u>	\$1,450,000.00
09-24-2009	<u>Fabius River Drainage District</u>	\$3,646,000.00
09-21-2009	<u>Nixa Reorganized School District No. R-2</u>	\$9,187,066.00
09-21-2009	<u>Green City R-I School District</u>	\$1,286,189.00
09-18-2009	<u>Putnam Co R-I School District</u>	\$489,977.00
09-18-2009	<u>Hollister Reorganized School District No. R-5</u>	\$2,518,938.00
09-16-2009	<u>Wentzville R-IV School District</u>	\$9,185,000.00
09-16-2009	<u>Nixa Reorganized School District No. R-2</u>	\$4,712,934.00
09-16-2009	<u>Nixa Reorganized School District No. R-2</u>	\$4,600,000.00
09-16-2009	<u>Seneca R-VII School District</u>	\$6,115,000.00
09-16-2009	<u>Warrensburg R-VI School District</u>	\$1,510,000.00
09-16-2009	<u>Warrensburg R-VI School District</u>	\$7,490,000.00
09-16-2009	<u>Lindbergh R-8 School District</u>	\$7,165,000.00
09-09-2009	<u>Reorganized School District R-1</u>	\$1,555,000.00
09-09-2009	<u>Reorganized School District R-1</u>	\$2,810,000.00
09-09-2009	<u>Reorganized School District R-1</u>	\$4,440,000.00
09-09-2009	<u>North St. Francois County R-I School District</u>	\$612,471.00
09-03-2009	<u>North St. Francois County R-I School District</u>	\$387,529.00
09-01-2009	<u>Grant Township</u>	\$100,000.00
08-31-2009	<u>Seneca R-VII School District</u>	\$3,870,000.00
08-31-2009	<u>Lafayette Co C-1 School District</u>	\$2,875,000.00

08-31-2009	King City R-I School District	\$871,940.00
08-31-2009	Clinton County R-III School Dist	\$1,865,000.00
08-27-2009	Lone Jack C-6 School District	\$700,000.00
08-27-2009	Putnam Co R-I School District	\$310,023.00
08-27-2009	Green Township of Nodaway Co	\$120,000.00
08-25-2009	Hughes Township of Nodaway Co	\$100,000.00
08-25-2009	Grandview R-II School District	\$1,531,178.00
08-25-2009	Sweet Springs R-VII School District	\$1,395,104.00
08-25-2009	Sunrise R-IX School District	\$796,212.00
08-20-2009	Canton R-V School District	\$1,085,081.00
08-18-2009	Princeton R-V School District	\$985,000.00
08-18-2009	Green City R-I School District	\$831,811.00
08-18-2009	City of Bellefontaine Neighbors	\$5,500,000.00
08-18-2009	Sunrise R-IX School District	\$1,550,000.00
08-14-2009	Sunrise R-IX School District	\$503,788.00
08-13-2009	Grandview R-II School District	\$968,822.00
08-10-2009	Wentzville R-IV School District	\$14,250,000.00
08-10-2009	Wentzville R-IV School District	\$30,623,676.60
08-10-2009	Schuyler Co R-I School District	\$2,405,000.00
08-10-2009	Ash Grove R-IV School District	\$629,735.00
08-10-2009	Ash Grove R-IV School District	\$795,000.00
08-07-2009	Town of Augusta	\$225,000.00
07-29-2009	Johnson County	\$97,000.00
07-29-2009	Sullivan School District	\$2,015,000.00
07-28-2009	Norborne R-VIII School District	\$425,000.00
07-27-2009	Sni-Valley Fire Protection District	\$3,000,000.00
07-27-2009	St. Charles County	\$2,300,000.00
07-24-2009	City of Grandview	\$3,300,000.00
07-24-2009	Metro West Fire Protection District	\$5,045,000.00
07-21-2009	City of Lathrop	\$820,000.00

06-25-2009	City of Woodson Terrace	\$1,040,000.00
06-23-2009	Town of Augusta	\$400,000.00
06-23-2009	School District of University City	\$27,000,000.00
06-19-2009	Henry County R-I School District	\$900,000.00
06-19-2009	City of Avondale	\$165,000.00
06-19-2009	Miller County R-III School District	\$490,000.00
06-17-2009	City of Union Star	\$47,000.00
06-17-2009	Reorganized School District No. 4	\$36,630,000.00
06-08-2009	Monarch-Chesterfield Levee District	\$3,455,000.00
06-08-2009	Central Jackson County Fire Protection District	\$5,000,000.00
06-05-2009	Mehlville School District R-9	\$3,855,000.00
06-03-2009	Special Road District No. 1	\$200,000.00
05-28-2009	Louisiana R-II School District	\$2,600,000.00
05-27-2009	City of Oak Grove	\$3,555,000.00
05-26-2009	Fort Osage Fire Protection District	\$2,500,000.00
05-26-2009	Belton School District # 124	\$3,585,000.00
05-14-2009	Wright City R-II School District	\$2,700,000.00
05-13-2009	Ash Grove R-IV School District	\$2,175,000.00
05-13-2009	Putnam Co R-I School District	\$2,500,000.00
05-13-2009	City of Gasconade	\$245,000.00
05-06-2009	St. Charles Community College	\$21,770,000.00
05-04-2009	School District of Columbia	\$4,875,000.00
04-30-2009	Shawnee R-III School District	\$425,000.00
04-30-2009	North St. Francois County R-I School District	\$7,500,000.00
04-28-2009	Orchard Farm R-V School District	\$9,000,000.00
04-28-2009	Bolivar R-I School District	\$2,975,000.00
04-23-2009	Fair Grove R-X School District	\$1,225,000.00
04-20-2009	City of Maryville	\$4,220,000.00
04-17-2009	Brentwood School District	\$6,780,000.00
04-14-2009	City of Webb City	\$5,895,000.00

04-10-2009	Roscoe C-1 School District	\$235,000.00
04-09-2009	City of Lake Winnebago	\$310,000.00
04-01-2009	Reorganized School District No. 4	\$77,315,000.00
04-01-2009	Lakeland R-III School District	\$1,870,000.00
03-26-2009	City of Marshall	\$243,662.50
03-26-2009	Fort Zumwalt School District	\$3,224,996.50
03-26-2009	Eureka Fire Protection District	\$3,600,000.00
03-24-2009	St. Clair R-XIII School District	\$2,550,000.00
03-24-2009	Drexel R-IV School District	\$1,280,000.00
03-24-2009	Lindbergh R-8 School District	\$10,000,000.00
03-20-2009	Parkway C-2 School District	\$60,660,000.00
03-18-2009	Francis Howell R-III School District	\$40,000,000.00
03-10-2009	Hillsboro R-III School District	\$2,715,000.00
03-06-2009	City of Clayton	\$3,950,000.00
03-02-2009	Bayless Consolidated School District	\$6,840,000.00
03-02-2009	Meadville R-IV School District	\$955,000.00
02-25-2009	Cameron R-I School District	\$2,130,000.00
02-25-2009	Smithville R-II School District	\$6,500,000.00
02-25-2009	Monett R-I School District	\$1,300,000.00
02-25-2009	West St. Francois Co R-IV School District	\$2,010,000.00
02-25-2009	Platte County R-III School District	\$8,440,000.00
02-25-2009	Carl Junction R-I School District	\$3,405,000.00
02-25-2009	Holden R-III School District	\$2,715,000.00
02-25-2009	Hannibal 60 School District	\$1,235,000.00
02-23-2009	Ritenour School District	\$20,000,000.00
02-23-2009	Eldon R-I School District	\$1,800,000.00
02-23-2009	New Bloomfield R-III School District	\$2,840,000.00
02-23-2009	Brookfield R-III School District	\$2,265,000.00
02-23-2009	North St. Francois Co R-I School District	\$4,430,000.00
02-23-2009	McDonald County R-I School District	\$2,205,000.00

02-23-2009	<u>St. James R-I School District</u>	\$3,090,000.00
02-23-2009	<u>Rockwood R-6 School District</u>	\$32,945,000.00
02-18-2009	<u>Oak Grove R-VI School District</u>	\$10,000,000.00
02-18-2009	<u>Ozark R-VI School District</u>	\$5,265,000.00
02-18-2009	<u>Grandview R-II School District</u>	\$3,775,000.00
02-17-2009	<u>Fordland School District R-3</u>	\$1,465,000.00
02-17-2009	<u>Lincoln County R-III School District</u>	\$7,050,000.00
02-17-2009	<u>City of Blue Springs</u>	\$18,725,000.00
02-17-2009	<u>Grandview C-4 School District</u>	\$4,000,000.00
02-17-2009	<u>Strafford R-VI School District</u>	\$3,700,000.00
02-17-2009	<u>Carthage R-IX School District</u>	\$4,060,000.00
02-17-2009	<u>Winfield R-IV School District</u>	\$2,665,000.00
02-17-2009	<u>West County EMS & Fire Protection District</u>	\$5,000,000.00
02-17-2009	<u>Windsor C-1 School District</u>	\$2,850,000.00
02-17-2009	<u>Kingston K-14 School District</u>	\$1,375,000.00
02-17-2009	<u>Boonville R-I School District</u>	\$4,320,000.00
02-10-2009	<u>North Callaway County R-I School District</u>	\$1,870,000.00
02-10-2009	<u>Jefferson Co R-VII School District</u>	\$1,000,000.00
02-10-2009	<u>Mexico School District #59</u>	\$4,130,000.00
02-10-2009	<u>Smithville Area Fire Protection District</u>	\$2,500,000.00
02-04-2009	<u>Normandy School District</u>	\$10,000,000.00
02-04-2009	<u>Mt. Vernon R-V School District</u>	\$1,795,000.00
02-03-2009	<u>Warren County R-III School District</u>	\$2,335,000.00
02-03-2009	<u>Hancock Place School District</u>	\$1,735,000.00
02-03-2009	<u>Union R-XI School District</u>	\$9,050,000.00
01-23-2009	<u>Belton School District # 124</u>	\$3,700,000.00
01-23-2009	<u>Scott County Central School District of Missouri</u>	\$1,350,000.00
01-14-2009	<u>Lincoln County R-III School District</u>	\$7,205,000.00
01-05-2009	<u>Northwest R-I School District</u>	\$7,930,000.00

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