



**John Watson**  
Missouri State Auditor

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# 2014 ANNUAL REPORT

## Office of The Missouri State Auditor

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April 2015  
Report No. 2015-026



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<http://auditor.mo.gov>

-----A MESSAGE FROM  
THE STATE AUDITOR

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

Following, please find the State Auditor's office annual report of the 143 reports issued, 181 bonds registered, and 42 initiative petitions or joint resolutions received in 2014.

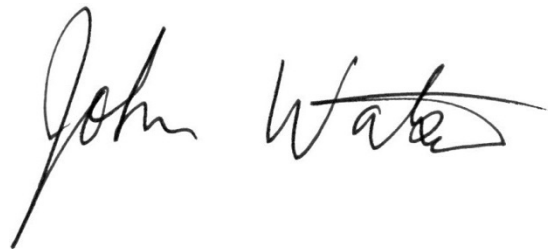
During 2014, this office identified instances of theft and misuse of public monies, leading to criminal charges against those responsible, and uncovered wasted public resources and violations of law and policy in state agencies, counties, municipal courts and other political subdivisions.

We released the Fiscal Year 2013 Statewide Single Audit, auditing the \$11.96 billion in federal funds spent on major programs by state agencies.

In 2011, the office established the Auditor's Swift Assessment Program rapid response team and the Auditor's Follow-up Team to Effect Recommendations, which have continued to improve accountability in Missouri government. In 2014, the office deployed the rapid response team one time in response to a potential theft issue identified as we performed follow-up work on the findings in the New Madrid County Sheriff's office audit report and released 21 follow-up reports detailing the implementation of audit recommendations.

The employees of the State Auditor's office are dedicated to improving government efficiency and accountability for the citizens of Missouri.

Very truly yours,

A handwritten signature in black ink that reads "John Watson". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

John Watson

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## **DUTIES OF THE STATE AUDITOR**

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The Missouri Constitution and the Missouri Revised Statutes give the Missouri State Auditor the authority to audit all state agencies; boards and commissions; public employee retirement systems; public employee healthcare systems; the state court system; school districts; counties that do not have a county auditor; and other political subdivisions 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.

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## **AUDITS PERFORMED**

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Audits of state and local government are performed by the State Auditor's office.

- 1) **State Government Audits:** The State Auditor conducts audits of state agencies, programs, and activities; boards and commissions; statewide elected officials; the General Assembly; the judiciary; the state's financial statements; and federal awards expended by the state. The State Auditor may also conduct audits of Department of Revenue contract license offices.
- 2) **Local Government Audits:** For counties that do not have a county auditor, the State Auditor is required to conduct an audit at least once every 4 years. The State Auditor also conducts an audit in a county collector's office after a vacancy occurs. In addition, the State Auditor may conduct audits of transportation development districts and school districts.

Qualified voters of a political subdivision, such as cities, school districts, water districts, etc., may request an audit through the petition process.<sup>1</sup>

For a complete listing of audits released in 2014, please see page 18.

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## FISCAL NOTES

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The State Auditor's office is responsible for assessing the fiscal impact of initiative petitions proposing constitutional or statutory changes that citizens file with the Secretary of State. The fiscal note and fiscal note summary for each petition states the initiative's estimated costs or savings, if any, to state and local governmental entities. Once the Secretary of State certifies the official ballot title, summary statement of the measure, and the fiscal note summary, an initiative petition can be circulated publicly for signatures. Proposals that obtain the required number of signatures within statutory time limits will be voted on by the public at the next statewide General Election.<sup>2</sup>

The office is also responsible for assessing the fiscal impact for Missouri General Assembly adopted joint resolutions proposing constitutional amendments or bills without a fiscal note summary, which are to be referred to a public vote. The fiscal note and fiscal note summary for each joint resolution or bill states the measure's estimated costs or savings, if any, to state and local governmental entities.

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<sup>1</sup> The number of verified signatures required for a petition audit is determined by Section 29.230, RSMo, as depicted in the following table:

No. of Votes in Last Election for Governor	The Greater of	
	<u>Percent</u>	<u>Minimum</u>
Below 1,000	25% of <b>registered</b> voters	-----
1,000 to 4,999	15% of actual votes	200
5,000 to 49,999	10% of actual votes	750
50,000 or more	5% of actual votes	5,000

<sup>2</sup> Initiative petitions proposing amendments to the constitution require signatures of 8 percent of the legal voters in each of two-thirds of the congressional districts in the state, and initiative petitions proposing laws must be signed by 5 percent of such voters.

During 2014, the State Auditor's office received notification to prepare fiscal notes and fiscal note summaries for 42 initiative petitions or joint resolutions. For a complete listing of initiative petitions received by the State Auditor's office in 2014, please see page 32.

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## **BOND REGISTRATION**

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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 will be issued. For a complete listing of bonds registered in 2014 with the State Auditor's office, please see page 25.

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## **REVIEW OF PROPERTY TAX RATES**

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State law requires the Missouri State Auditor annually to certify all taxing jurisdictions throughout Missouri as to their compliance with state law and the tax limitation provisions Article X, Sections 16 through 24, Constitution of Missouri, commonly known as the Hancock Amendment. The State Auditor's office property tax rate report states whether a taxing jurisdiction has met its obligation to set an overall tax rate at a level approved by voters and within the limits set by Missouri law. The Review of 2014 Property Tax Rates is Report No. 2015-004 and is available on our website.

**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 of individual taxpayers.

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## **STATEMENTS AND TESTIMONY**

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The State Auditor is often called upon to advise the Governor, legislature, and citizens on matters pertaining to state government operations.

Office staff frequently testify before Missouri legislative committees regarding audits undertaken by this office and the estimated costs

associated with proposed legislation. In 2014, staff testified before several legislative committees on a variety of topics, including general obligation bonds; the Governor's withhold authority; tax credits, transportation development districts; legislation revising Chapter 29, RSMo; state appropriations; and other topics.

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## **NEW INITIATIVES WITHIN THE OFFICE**

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Shortly after taking office in 2011, former State Auditor Tom Schweich started the Auditor's Swift Assessment Program (ASAP) to rapidly respond to credible allegations of waste, fraud, or abuse of public monies. ASAP is only activated if there is reason to believe evidence may be destroyed and the ASAP guidelines are met.

He also formed the Auditor's Follow-up Team to Effect Recommendations (AFTER). Every finding in an audit report is followed by a recommendation to bring the entity into compliance with the law and accepted accounting practices and to improve government accountability, transparency, and efficiency. When applicable, AFTER returns after an audit and reports on the status of audit recommendations for findings requiring immediate management attention.

In order to facilitate transparency and increase accountability, former Auditor Schweich also instituted the Citizens Summary and a rating scale. The Citizens Summary provides readers with a short, plain language summary of each audit, and the rating scale rates the audited entity as Excellent, Good, Fair, or Poor, so readers can tell at a glance how the entity is performing overall in the areas audited.

The State Auditor's office website at <http://auditor.mo.gov> contains a wealth of information and many helpful links. All audit reports issued and bonds registered with the office from 1999 to present and all fiscal notes for initiative petitions received by the office from 2003 to present are available on the website. Reports are searchable, listed chronologically, and categorized by subject and by region. The website also includes news releases, employment opportunities, and links for information on petition audits, federal stimulus monies tracking, political subdivision financial reporting, and various others forms.

# 2014 AUDIT HIGHLIGHTS

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## ELECTED OFFICIALS

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The State Auditor is required by state law to conduct audits of the offices of other statewide elected officials. In 2014, the State Auditor's office released a report on the Office of the State Treasurer

### Office of the State Treasurer

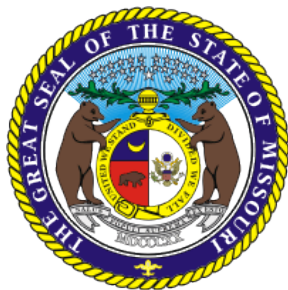
The State Auditor's office is required to conduct an annual audit of the Office of State Treasurer. The State Auditor's office found the Office of the State Treasurer provided salary increases to some employees that were not provided to other state employees without preparing and maintaining documentation justifying the pay increases, or documenting how the increases were determined. Overall, the Office of the State Treasurer received a rating of **Good**.

(Report No. 2014-034)

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## STATE AGENCIES

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The State Auditor conducted various audits of state agencies in 2014, including audits of entire departments, audits of divisions within a department, and audits of certain functions, such as information technology, within a given department or division. Some of these audits included:

### Department of Insurance, Financial Institutions, and Professional Registration, Division of Professional Registration, Missouri Real Estate Commission

The audit identified no significant deficiencies in internal controls, no significant noncompliance with legal provisions, and no significant deficiencies in management practices and procedures. No findings resulted from our audit. In the areas audited, the Missouri Real Estate Commission received an overall audit rating of **Excellent**.

(Report No. 2014-102)

# 2014 AUDIT HIGHLIGHTS

## **Department of Agriculture**

The audit found the Metrology/Moisture Meter Program failed to inspect some grain moisture meters and scales and the Petroleum/Anhydrous Ammonia Program failed to inspect some petroleum devices in calendar year 2013. The Missouri Wine and Grape Board's annual reports did not provide all required information, and various program fees of the Department of Agriculture did not cover the related costs of the program. In the areas audited, the Department of Agriculture received an overall audit rating of **Good**.

(Report No. 2014-131)

## **Department of Insurance, Financial Institutions, and Professional Registration, Division of Professional Registration (DIFP-PR), Administration**

The Division of Professional Registration had not timely filled board vacancies, which resulted in a lack of a quorum for some boards. At June 30, 2013, multiple board vacancies resulted in the lack of a quorum at 5 of the 37 boards, and 63 percent of the 188 active board members were serving beyond their term expiration date. In the areas audited, the DIFP-PR Administration received an overall audit rating of **Fair**.

(Report No. 2014-003)

## **Department of Economic Development (DED), Brownfield Remediation Tax Credit (BRTC) Program**

The audit found the DED had not (1) designed a formal procurement process that required the lowest and best bids to be accepted and restricted conflict of interest situations, (2) compiled a historical listing of reasonable prices for various remediation activities, and (3) required an engineer, architect, or certified public accountant to certify eligible project costs. The DED did not always require developers to enter into clawback agreements in the event the project did not create the projected number of jobs. In addition, The General Assembly had not established annual or cumulative limits on BRTCs, or a sunset provision for the BRTC Program. In the areas audited, the DED BRTC Program received an overall audit rating of **Poor**.

(Report No. 2014-023)



# 2014 AUDIT HIGHLIGHTS

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## COURTS

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In 2014, the State Auditor conducted audits of various municipal courts and circuit courts throughout the state. The State Auditor has the discretion to audit courts as he deems advisable and will also generally audit the local municipal division of a circuit court when a petition is performed in that community. Some of these audits included:

### **Fourth Judicial Circuit, Atchison County Circuit Court**

The audit found the court had not adequately segregated duties, and supervisory reviews of accounting records were not adequate. In addition the circuit court had not limited user access rights in the Justice Information System. Overall, in the areas audited, the court's performance was **Good**.

(Report No. 2014-060)

### **First Judicial Circuit, Clark County Circuit Court**

The audit determined there were at least \$12,181 in misappropriated court funds and missing monies. The former Circuit Clerk was criminally charged with theft. The audit also found the court did not adequately segregate accounting duties, establish adequate supervisory or independent reviews, or prepare budgets for various accounts. The overall performance of the court, in the areas audited, was **Poor**.

(Report No. 2014-051)

### **Thirty-Third Judicial Circuit, City of Miner Municipal Division**

The audit identified missing monies totaling at least \$14,398. The former City Clerk was criminally charged with theft. Neither the municipal division nor city personnel performed adequate supervisory or independent reviews of accounting functions and records, and the Municipal Court Clerk did not prepare a list of open bonds for comparison to the reconciled bond bank account balance. The Police Department and the municipal division did not work together to ensure the numerical sequence and ultimate disposition of all tickets issues were accounted for properly. In the areas audited, the court received an overall rating of **Poor**.

(Report No. 2014-143)

# 2014 AUDIT HIGHLIGHTS

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## CONTRACT LICENSE OFFICES

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The State Auditor conducted audits of five contract license offices: Bolivar (Report No. 2014-086), Branson (Report No. 2014-087), Creve Coeur (Report No. 2014-088), Doniphan (Report No. 2014-089), and Sugar Creek (Report No. 2014-090). We rated two of the offices **Fair** (Bolivar and Sugar Creek) and three of the offices **Good** (Branson, Creve Coeur, and Doniphan). Several of the offices failed to accurately maintain a log of no fee IDs issued.

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## EDUCATION

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The State Auditor's office conducted various audits related to education during 2014 based upon statutory authority or obligation. Some of these audits included:

### **St. Charles Community College**

The audit found the college did not prepare budget documents for several operating funds. The college needed to update and improve its controls and procedures over fuel purchases and usage, the college needed to improve accounting controls and procedures for the college bookstore, and the college subsidized certain operating expenses of its not-for-profit foundation, which may have violated the Missouri Constitution. Overall, the performance of St. Charles Community College in the areas audited was rated **Good**.

(Report No. 2014-024)

### **Lee's Summit R-VII School District**

The audit found the district did not competitively bid several purchases in accordance with district administrative procedure and state law, did not have written agreements with the entities providing legal services or a communication audit, and did not adequately monitor contract payments.

# 2014 AUDIT HIGHLIGHTS

The audit also identified the district did not include vehicle allowances in employee contracts, even though the district had historically paid them to several employees. Overall, in the areas audited, the district received a rating of **Good**.

(Report No. 2014-008)

## Grandview C-4 School District

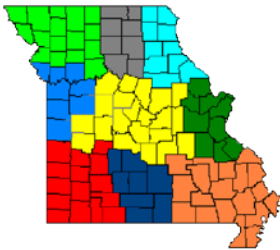
The audit found the district was unable to reconcile its bank account with its general ledger fund balances for fiscal years 2011 through 2013, district procurement policies needed improvement, and the district had not developed adequate procedures and records for tracking and accounting for capital assets. The audit also found the district did not comply with all of the requirements of the Qualified Zone Academy Program, and improvement was needed in the handling of bond projects and methods for issuing bonds. In the areas audited, the district was rated **Fair**.

(Report No. 2014-062)

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## COUNTIES

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The State Auditor is statutorily obligated to audit counties that do not elect an auditor. The State Auditor issued audit reports related to 32 different counties in 2014. Some of these audits included:

## Morgan County

The audit determined the Sheriff's controls and procedures had significant weaknesses, and auditors were unable to determine if all monies were accounted for, deposited, and disbursed properly. The audit also identified weaknesses with the controls and procedures with the property tax system and in the Prosecuting Attorney's office. The County Collector withheld more from tax collections for the Assessment Fund than allowed by state law, and the county incorrectly certified a tax rate with a voluntary reduction instead of a sales tax reduction for several years. In the areas audited, the overall performance of Morgan County was rated **Poor**.

(Reports No. 2014-030)

# 2014 AUDIT HIGHLIGHTS

## **Webster County Procurement Procedures and County Clerk**

During an audit of the Webster County Procurement Procedures and County Clerk the State Auditor determined that the former administrative assistant to the County Clerk made a total of at least \$17,676 in improper personal purchases with county credit cards, county charge accounts, and county checks. In addition, there was at least \$201 in missing monies. The former administrative assistant was criminally charged with felony stealing and fraudulent use of a credit device. The audit also identified weaknesses in procurement controls and procedures, inadequate segregation of accounting duties and inadequate oversight by the County Clerk. In the areas audited, the overall performance was rated **Poor**.

(Report No. 2014-045)

## **Texas County**

The audit found the County Collector-Treasurer and her deputies improperly waived and adjusted as much as \$7,830 in penalties and interest on delinquent taxes for some taxpayers, and the Prosecuting Attorney had not adequately segregated accounting duties. In addition, due to a disagreement with the County Commission, the County Collector-Treasurer opened a separate Tax Maintenance bank account and made more than \$10,000 in disbursements from that account and the county's Tax Maintenance Fund that were not in compliance with state law and/or did not appear reasonable. In the areas audited, the overall performance of Texas County was rated **Poor**.

(Report No. 2014-094)

## **Miller County**

The audit identified the financial condition of several county funds was poor, the county was underpaying the Public Administrator by \$20,000 annually, and the County Clerk had not updated capital asset records since 2003. In addition, the audit found that the Recorder of Deeds had collected approximately \$18,360 in passport fees without having the authority to do so. In the areas audited, the overall performance of Miller County was rated **Poor**.

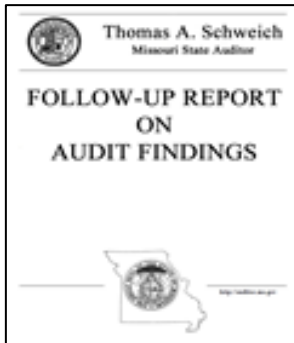
(Reports No. 2014-109)

# 2014 AUDIT HIGHLIGHTS

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## FOLLOW-UP

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The State Auditor implemented the Auditor's Follow-up Team to Effect Recommendations (AFTER), which determines whether recommendations for findings requiring immediate management attention have been implemented. The State Auditor issued 21 follow-up audit reports in 2014. Four of these reports included:

### **St. Louis Public School District, Follow-up**

The State Auditor issued an audit report of the St. Louis Public School District in 2013 (Report No. 2013-085) and rated it **Fair**. The district did not fully comply with state laws with respect to the promotion and retention of at-risk students, and significant funding challenges were expected in the coming years. The AFTER assessed the implementation of 18 findings requiring immediate management attention and found 5 to be implemented, 12 to be in progress, and 1 to be partially implemented.

(Report No. 2014-010)

### **City of Bolivar, Follow-up**

The State Auditor issued an audit report of the City of Bolivar in 2013 (Report No. 2013-139) and rated it **Poor**. The audit found the Board of Aldermen failed to adequately monitor the financial condition of the city. In addition, under current financing arrangements at the time of the audit, the city would pay \$16.8 million for the \$6.3 million aquatics center. The AFTER assessed the implementation of 37 findings requiring immediate management attention and found all had been implemented or were in progress.

(Report No. 2014-050)

### **New Madrid County Sheriff, Follow-up**

The State Auditor issued an audit report of the New Madrid County Sheriff in 2013 (Report No. 2013-113) and rated it **Poor**. The audit found \$79,766 missing, and at least another \$2,900 of concealed carry weapon fees appeared to be missing. The office manager was criminally convicted of theft. Additionally, during the AFTER, the Auditor activated the Auditor's Swift Assessment Program when a \$500 cash bond was determined to be missing, and additional concerns related to the handling of inmate monies

# 2014 AUDIT HIGHLIGHTS

and personal property were identified. Due to incomplete information and discrepancies in records reviewed, auditors could not determine who was responsible for the missing monies and property. The AFTER assessed the implementation of 7 findings requiring immediate management attention and found 2 had been implemented, 1 was in progress, and 4 had been partially implemented.

(Report No. 2014-054)

## **Hickman Mills C-1 School District, Follow-Up**

The State Auditor issued an audit report of the Hickman Mills C-1 School District in 2014 (Report No. 2014-012) and rated it **Fair**. The audit determined the School Board did not follow its policies or state law when selecting a new superintendent, district personnel did not always solicit bids or proposals for purchases when required by district policy, and the district's financial condition was below the minimum recommended level. The AFTER assessed the implementation of 18 findings requiring immediate management attention and found 12 had been implemented, 2 were in progress, and 4 had been partially implemented.

(Report No. 2014-114)

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## **STATEWIDE SINGLE AUDIT**

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Each year, the State Auditor's office is required to audit the state's financial statements and its use of federal awards, including American Recovery and Reinvestment Act of 2009 (ARRA) funds. The 2013 Statewide Single Audit audited the \$11.96 billion in federal awards spent on major programs by the state, including \$153 million in ARRA funds. The audit contained 22 findings with 31 recommendations.

As noted in three prior audit reports, significant weaknesses still existed in the Department of Social Services (DSS) controls over the Child Care Development Fund eligibility and provider payments. The DSS could not locate eligibility documentation for 12 percent of cases reviewed, eligibility documentation was not sufficient to support a valid need for child care for



# 2014 AUDIT HIGHLIGHTS

18 percent of the files reviewed, and 33 percent of payments reviewed were not supported by adequate documentation and/or were not in compliance with DSS policies. Also, as noted in two prior audit reports, the DSS-Family Support Division paid Temporary Assistance for Needy Families (TANF) benefits to some recipients who may not have been eligible or were ineligible for the full amount of TANF benefits received. In addition, for 50 percent of tested TANF cases flagged for non-cooperation, either the Child Support Enforcement Unit did not promptly notify the Family Support Division of the non-cooperation, or the division did not act to sanction the recipient upon notification.

(Report No. 2014-017)

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## MISCELLANEOUS

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In addition to elected officials, school districts and universities, courts, state agencies, contract license offices, federal awards, and third-class counties, the State Auditor audits boards, commissions, public retirement systems, public healthcare systems, and transportation development districts. Also, upon receipt of a petition

bearing a sufficient number of valid signatures, the State Auditor will conduct an audit of any political subdivision, for which the political subdivision bears the cost. Some of these types of audits or reviews in 2014 included:

### **City of Coffey**

The State Auditor conducted a petition audit of the City of Coffey and found the Board of Aldermen had not segregated duties or performed adequate reviews of the work performed by the City Clerk, the city's budget documents did not include any information for 7 of the city's 11 funds and did not contain all elements required by law, and the city had not performed a formal review of water and sewer rates. In the areas audited, the overall performance of the City of Coffey was rated **Good**.

(Report No. 2014-026)

# 2014 AUDIT HIGHLIGHTS

## **Statewide Survey of Public Employee Retirement Systems in Missouri**

The State Auditor conducted a Survey of Public Employee Retirement Systems in Missouri that focused on public employee defined benefit retirement plans. The review found the financial condition of Missouri plans varied widely, with some indicating very good financial condition and others very poor financial condition. The most often cited indicator of plan financial condition is the funded ratio. The aggregate funded ratio of Missouri plans decreased from 83 percent to 78 percent between 2003 and 2012, but was higher than aggregate funded ratios reported at the national level. Because of the compound nature of this report, no overall rating was provided.

(Report No. 2014-092)

## **Taney County**

The State Auditor was requested to audit Taney County by the county government. The audit found weaknesses (1) with the handling of some county disbursements, (2) the county sales taxes, and (3) in the Sheriff's office. In addition, the audit found that the County Collector did not correctly distribute \$434,118 in utility taxes to various school districts, and since 2007 the county had not received \$956,000 in property tax assessment reimbursements from the state because the former County Assessor and other county officials failed to comply with approved assessment maintenance plans and applicable state law. In the areas audited, the overall performance of Taney County was rated **Poor**.

(Report No. 2014-047)

## **Ash Grove R-IV School District**

During a petition audit of the Ash Grove R-IV School District, the State Auditor found the district needed to improve its accounting controls over cash receipts and change funds, the district had not established adequate segregation of duties or supervision over payroll functions or disbursements, and the district did not maintain complete and accurate information in its accounting system. In addition, the audit found that the district lacked procedures for approving employment contracts and did not prepare employment contracts or separately approve salary schedules for tenured teachers. In the areas audited, the overall performance of the Ash Grove R-IV School District was **Fair**.

(Report No. 2014-031)



# 2014 AUDIT HIGHLIGHTS

## **The Prosecuting Attorneys' and Circuit Attorneys' Retirement System (PACARS)**

The State Auditor conducted an audit of certain operations of PACARS and found the Board of Trustees lacked adequate controls and procedures to ensure all surcharge contributions were received from courts, the Board did not always follow Sunshine Law requirements relating to board meeting minutes and notices, and the Board lacked adequate oversight of the executive Secretary, who administers the plan from her home. In addition, the board had not periodically solicited proposals from any professional service providers. In the areas audited, the overall performance of PACARS was rated **Good**.

(Report No. 2014-141)

## **New Longview Transportation Development District (TDD) in Lee's Summit, Missouri**

The State Auditor found the TDD Board did not provide oversight or review the financial records provided by its banking institution and an accountant hired to prepare its year-end financial statements. In addition, the TDD property owners had not elected successor directors, and the Board had not met regularly. In the areas audited, the overall performance of the New Longview TDD was rated **Fair**.

(Report No. 2014-132)

## **Summary of State and Local Audit Findings - Sunshine Law**

This audit report summarizes recent audit issues and recommendations related to the Sunshine Law. Some entities did not maintain formal minutes for open and/or closed meetings, did not ensure minutes contained all information required by law, discussed unallowable topics during closed meetings, lacked adequate policies and procedures regarding public access to records, and did not prepare, post and/or retain tentative agendas. Because of the limited objective of this report, no overall rating was assigned.

(Report No. 2014-097)

## **City of Pevely**

The State Auditor conducted a petition audit of the City of Pevely and found the city inappropriately transferred \$200,000 from the Water and Sewer Fund to finance general operations and did not have a formal plan in place to repay the funds. In addition, annual budgets did not contain all

# 2014 AUDIT HIGHLIGHTS

elements required by state law, and the city paid the former Mayor's cellular phone bill for more than 10 years without requiring the submission of detailed supporting documentation. In the areas audited, the overall performance of the City of Pevely was rated **Poor**.

(Report No. 2014-100)

## **AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2014**

<b>Audit</b>	<b>Date Issued</b>	<b>Audit Number</b>
Thirty-Third Judicial Circuit City of Miner Municipal Division	12-2014	2014-143
Missouri Development Finance Board Infrastructure Tax Credit Program	12-2014	2014-142
The Prosecuting Attorneys' and Circuit Attorneys' Retirement System	12-2014	2014-141
Social Services MO HealthNet Division Payment and Cost Recovery	12-2014	2014-140
City of Kimmswick	12-2014	2014-139
Summary of 2014 Follow-Up Reports	12-2014	2014-138
Insurance, Financial Institutions, And Professional Registration Division of Professional Registration State Board of Accountancy	12-2014	2014-137
Shannon County	12-2014	2014-136
Perry County	12-2014	2014-135
Laclede County	12-2014	2014-134
Reynolds County	12-2014	2014-133
Lee's Summit Missouri New Longview Transportation Development District	12-2014	2014-132
Agriculture Department of Agriculture	12-2014	2014-131
Insurance, Financial Institutions, And Professional Registration Division of Professional Registration State Board of Pharmacy	12-2014	2014-130
Dallas County	12-2014	2014-129
Thirty-Ninth Judicial Circuit City of Kimberling Municipal Division	12-2014	2014-128
Scott County	12-2014	2014-127
Public Safety Missouri State Highway Patrol's Use of Highway Funds Year Ended June, 30 2014	12-2014	2014-126
Osage County	12-2014	2014-125
Follow-Up On Audit Findings First Judicial Circuit Clark County	12-2014	2014-124
Seventeenth Judicial Circuit Cass County	12-2014	2014-123

## AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2014

Audit	Date Issued	Audit Number
Worth County	12-2014	2014-122
Thirty-Seventh Judicial Circuit City of West Plains Municipal Division	12-2014	2014-121
Iron County	12-2014	2014-120
Clinton County	12-2014	2014-119
Follow-Up Report On Audit Findings Webster County Procurement Procedures and County Clerk	12-2014	2014-118
Follow-Up Report On Audit Findings Morgan County	12-2014	2014-117
Follow-Up Report On Audit Findings Fifth Judicial Circuit Buchanan County	12-2014	2014-116
Missouri Veterans Commission - VA Claim Filing Assistance	11-2014	2014-115
Follow-Up On Audit Report Findings Hickman Mills C-1 School District	11-2014	2014-114
Howell County	11-2014	2014-113
Follow-Up Report On Audit Findings Forty-Second Judicial Circuit City of Bourbon Municipal Division	11-2014	2014-112
Urban Community Leadership Academy Charter School Closure	11-2014	2014-111
Renaissance Academy for Math and Science of Missouri, Inc. Charter School Closure	11-2014	2014-110
Miller County	11-2014	2014-109
Follow-Up Report On Audit Findings Ash Grove R-IV School District	11-2014	2014-108
Follow-Up Report On Audit Findings Eleventh Judicial Circuit City of New Melle Municipal Division	11-2014	2014-107
Dallas County Financial Statements	11-2014	2014-106
Village of Country Club	11-2014	2014-105
Lewis County Collector and Property Tax System	11-2014	2014-104
Lewis County	11-2014	2014-103
Division of Professional Registration-Missouri Real Estate Commission	11-2014	2014-102

# AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2014

Audit	Date Issued	Audit Number
Benton County Sewer District #1	11-2014	2014-101
City of Pevely	10-2014	2014-100
Follow-Up Report On Audit Findings Brownfield Remediation Tax Credit Program	10-2014	2014-099
Washington Avenue Transportation Development District	10-2014	2014-098
Summary of State and Local Audit Findings - Sunshine Law	10-2014	2014-097
Grindstone Plaza Drive Transportation Development District Closeout	10-2014	2014-096
Webster County	10-2014	2014-095
Texas County	10-2014	2014-094
Dent County	10-2014	2014-093
Statewide Survey of Public Employee Retirement Systems in Missouri	09-2014	2014-092
City of Leeton	09-2014	2014-091
Revenue Sugar Creek Contract License Office	09-2014	2014-090
Revenue Doniphan Contract License Office	09-2014	2014-089
Revenue Creve Coeur Contract License Office	09-2014	2014-088
Revenue Branson Contract License Office	09-2014	2014-087
Revenue Bolivar Contract License Office	09-2014	2014-086
Clinton County Financial Statements	09-2014	2014-085
Atchison County Financial Statements	09-2014	2014-084
Adair County Financial Statements	09-2014	2014-083
Iron County Financial Statements	09-2014	2014-082
Gasconade County	09-2014	2014-081

# AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2014

Audit	Date Issued	Audit Number
Andrew County	09-2014	2014-080
Dent County Financial Statements	09-2014	2014-079
Barry County Financial Statements	09-2014	2014-078
Audrain County Financial Statements	09-2014	2014-077
Andrew County Financial Statements	09-2014	2014-076
Shannon County Financial Statements	09-2014	2014-075
Thirty-Third Judicial Circuit City of Sikeston Municipal Division	09-2014	2014-074
Perry County Financial Statements	09-2014	2014-073
Miller County Financial Statements	09-2014	2014-072
Gasconade County Financial Statements	09-2014	2014-071
Governor's Withholdings and Estimated Appropriations	09-2014	2014-070
Laclede County Financial Statements	09-2014	2014-069
Reynolds County Financial Statements	08-2014	2014-068
Lewis County Financial Statements	08-2014	2014-067
Follow-Up Report On Audit Findings New Madrid County	08-2014	2014-066
Washington County Financial Statements	08-2014	2014-065
Scott County Financial Statements	08-2014	2014-064
Osage County Financial Statements	08-2014	2014-063
Grandview C-4 School District	08-2014	2014-062
Twenty-Sixth Judicial Circuit Laclede County	08-2014	2014-061
Fourth Judicial Circuit Atchison County	08-2014	2014-060

## **AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2014**

<b>Audit</b>	<b>Date Issued</b>	<b>Audit Number</b>
<b>DESE Contract Review</b>	<b>08-2014</b>	<b>2014-059</b>
<b>Atchison County</b>	<b>08-2014</b>	<b>2014-058</b>
<b>Fourth Judicial Circuit City of Tarkio Municipal Division</b>	<b>08-2014</b>	<b>2014-057</b>
<b>Hickory County Financial Statements</b>	<b>08-2014</b>	<b>2014-056</b>
<b>New Madrid County Sheriff Letter</b>	<b>08-2014</b>	<b>2014-055</b>
<b>Follow-Up Report On Audit Findings New Madrid County Sheriff</b>	<b>08-2014</b>	<b>2014-054</b>
<b>Forty-Second Judicial Circuit Village of Leasburg Municipal Division</b>	<b>08-2014</b>	<b>2014-053</b>
<b>Livingston County Collector-Treasurer and Property Tax System</b>	<b>07-2014</b>	<b>2014-052</b>
<b>First Judicial Circuit Clark County</b>	<b>07-2014</b>	<b>2014-051</b>
<b>Follow-Up Report On Audit Findings City of Bolivar</b>	<b>07-2014</b>	<b>2014-050</b>
<b>Revenue and Administration Contract License Offices Bidding and Procurement</b>	<b>07-2014</b>	<b>2014-049</b>
<b>Follow-Up On Audit Findings City of Savannah</b>	<b>07-2014</b>	<b>2014-048</b>
<b>Taney County</b>	<b>07-2014</b>	<b>2014-047</b>
<b>Worth County Financial Statements</b>	<b>06-2014</b>	<b>2014-046</b>
<b>Webster County Procurement Procedures and County Clerk</b>	<b>06-2014</b>	<b>2014-045</b>
<b>City of DeWitt</b>	<b>06-2014</b>	<b>2014-044</b>
<b>Natural Resources Division of Environmental Quality Hazardous Waste Program</b>	<b>06-2014</b>	<b>2014-043</b>
<b>Compilation of 2013 Federal Forfeiture Reports</b>	<b>06-2014</b>	<b>2014-042</b>
<b>Fifth Judicial Circuit Buchanan County</b>	<b>06-2014</b>	<b>2014-041</b>
<b>Maries County</b>	<b>06-2014</b>	<b>2014-040</b>
<b>Administration Review of Article X, Sections 16 Through 24, Constitution of Missouri Year Ended June 30, 2013</b>	<b>06-2014</b>	<b>2014-039</b>

## **AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2014**

<b>Audit</b>	<b>Date Issued</b>	<b>Audit Number</b>
Second Judicial Circuit City of Kirksville Municipal Division	05-2014	2014-038
Follow-Up Report On Audit Findings City of Liberal	05-2014	2014-037
Follow-Up Report On Audit Findings Stoddard County Sheriff	05-2014	2014-036
Audrain County	05-2014	2014-035
State Treasurer's Office	05-2014	2014-034
Forty-Second Judicial Circuit City of Bourbon Municipal Division	05-2014	2014-033
Eleventh Judicial Circuit City of New Melle Municipal Division	05-2014	2014-032
Ash Grove R-IV School District	05-2014	2014-031
Morgan County	04-2014	2014-030
Town and Country Village Transportation Development District	04-2014	2014-029
Follow-Up Report On Audit Findings Village of Deerfield	04-2014	2014-028
I44 & Highway 47 Triangle Transportation Development District	04-2014	2014-027
City of Coffey	04-2014	2014-026
Follow-Up Report On Audit Findings City of Buckner	04-2014	2014-025
Higher Education St. Charles Community College	04-2014	2014-024
Economic Development Brownfield Remediation Tax Credit Program	04-2014	2014-023
Administration Reemployment of State Retirees	03-2014	2014-021
Follow-Up Report On Audit Findings Thirteenth Judicial Circuit Callaway County	03-2014	2014-020
Review of 2013 Property Tax Rates	03-2014	2014-019
Economic Development Historic Preservation Tax Credit Program	03-2014	2014-018
State of Missouri Single Audit Year Ended June 30, 2013	03-2014	2014-017



## **AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2014**

<b>Audit</b>	<b>Date Issued</b>	<b>Audit Number</b>
<b>Follow-Up Report On Audit Findings City of Marshfield</b>	<b>03-2014</b>	<b>2014-016</b>
<b>Follow-Up Report On Audit Findings Cooper County</b>	<b>03-2014</b>	<b>2014-015</b>
<b>Economic Development Low Income Housing Tax Credit Program</b>	<b>03-2014</b>	<b>2014-014</b>
<b>Twenty-Third Judicial Circuit City of Pevely Municipal Division</b>	<b>03-2014</b>	<b>2014-013</b>
<b>Hickman Mills School District</b>	<b>03-2014</b>	<b>2014-012</b>
<b>Compilation of 2013 Criminal Activity Forfeiture Act Seizures</b>	<b>02-2014</b>	<b>2014-011</b>
<b>Follow-Up Report On Audit Findings St. Louis Public School District</b>	<b>02-2014</b>	<b>2014-010</b>
<b>Olive Graeser Transportation Development District</b>	<b>02-2014</b>	<b>2014-009</b>
<b>Lee's Summit R - VII School District</b>	<b>02-2014</b>	<b>2014-008</b>
<b>Twenty-Ninth Judicial Circuit Jasper County</b>	<b>01-2014</b>	<b>2014-007</b>
<b>Compilation of 2012 Federal Forfeiture Reports</b>	<b>01-2014</b>	<b>2014-006</b>
<b>Poplar Bluff Conference Center Transportation Development District</b>	<b>01-2014</b>	<b>2014-005</b>
<b>Comprehensive Annual Financial Report / Year Ended June 30, 2013</b>	<b>01-2014</b>	<b>2014-004</b>
<b>Insurance, Financial Institutions, and Professional Registration Division of Professional Registration Administration</b>	<b>01-2014</b>	<b>2014-003</b>
<b>St. Clair County</b>	<b>01-2014</b>	<b>2014-002</b>
<b>Summary of 2013 Follow-Up Reports</b>	<b>01-2014</b>	<b>2014-001</b>

## **BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2014**

<b>Date of Registration</b>	<b>Bonds Issued By</b>	<b>Amount of Issue</b>
12-29-2014	School District of University City	\$7,630,000.00
12-29-2014	Farmington R-7 School District	\$8,990,000.00
12-29-2014	Lincoln County, Neighborhood Improvement District	\$676,210.00
12-29-2014	McDonald County R-I School District	\$2,725,000.00
12-29-2014	Fulton School District No. 58	\$3,525,000.00
12-24-2014	Carl Junction R-I School District	\$10,000,000.00
12-23-2014	Belton School District #124	\$4,880,000.00
12-23-2014	Aurora R-VIII School District	\$1,990,000.00
12-23-2014	City of Olivette	\$13,500,000.00
12-23-2014	Union R-XI School District	\$7,475,000.00
12-23-2014	City of Grandview	\$9,500,000.00
12-23-2014	Cottleville Community Fire Protection District	\$2,000,000.00
12-17-2014	Excelsior Springs 40 School District	\$8,925,000.00
12-17-2014	Columbia Library District	\$4,685,000.00
12-17-2014	North Platte County R-I School District	\$2,810,000.00
12-16-2014	Christian County, Neighborhood Improvement District	\$670,000.00
12-16-2014	North St. Francois County R-I School District	\$3,485,000.00
12-16-2014	Galena R-II School District	\$1,150,000.00
12-12-2014	Grain Valley R-V School District	\$6,215,000.00
12-12-2014	Santa Fe R-X School District	\$1,230,000.00
12-09-2014	Montrose R-XIV School District	\$800,000.00
12-08-2014	Wellington-Napoleon R-IX School District	\$1,080,000.00
12-04-2014	Florissant Valley Fire Protection District	\$9,250,000.00
12-02-2014	Avenue City R-IX School District	\$2,500,000.00
12-02-2014	Union R-XI School District	\$5,445,000.00

## **BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2014**

Date of Registration	Bonds Issued By	Amount of Issue
12-02-2014	Spanish Lake Fire Protection District	\$2,110,000.00
11-26-2014	Greene County Reorganized School District No. 3 (Republic)	\$8,340,000.00
11-24-2014	City of Canton	\$1,560,000.00
11-24-2014	Wentzville Fire Protection District	\$5,000,000.00
10-31-2014	The School District of St. Joseph	\$6,280,000.00
10-29-2014	School District of the City of Ladue	\$18,895,000.00
10-29-2014	Campbell R-II School District	\$5,000,000.00
10-27-2014	Black Jack Fire Protection District	\$2,800,000.00
10-22-2014	McDonald County R-I School District	\$2,000,000.00
10-15-2014	Hillsboro R-III School District	\$7,745,000.00
10-07-2014	City of Clayton	\$15,000,000.00
09-29-2014	Slater School District	\$1,255,000.00
09-24-2014	Webb City R-7 School District	\$7,625,000.00
09-23-2014	City of St. Peters	\$9,675,000.00
09-23-2014	Creve Coeur Fire Protection District	\$5,000,000.00
09-19-2014	Lindbergh Schools	\$34,035,000.00
09-17-2014	City of Weston	\$200,000.00
09-03-2014	Orchard Farm R-V School District	\$8,900,000.00
08-27-2014	Boone County Fire Protection District	\$7,000,000.00
08-22-2014	City of St. James	\$1,675,000.00
08-19-2014	Pacific Fire Protection District	\$1,580,000.00
08-13-2014	Adrian R-III School District	\$3,430,000.00
08-12-2014	Blair Oaks R-II School District	\$2,500,000.00
08-05-2014	Pattonville R-III School District	\$3,730,000.00
08-05-2014	Lincoln County R-III School District	\$10,000,000.00
08-05-2014	City of Springfield	\$6,960,000.00

## **BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2014**

Date of Registration	Bonds Issued By	Amount of Issue
08-01-2014	Winfield R-IV School District	\$2,500,000.00
07-29-2014	Northeast Randolph County R-IV School District	\$3,000,000.00
07-28-2014	Consolidated School District No. 2 (Raytown)	\$25,120,000.00
07-15-2014	Lafayette C-1 School District	\$2,000,000.00
07-15-2014	Cassville R-IV School District	\$4,000,000.00
07-14-2014	Maryville R-II School District	\$5,000,000.00
07-09-2014	City of Lake Winnebago	\$265,000.00
07-08-2014	Dora R-III School District	\$380,000.00
07-08-2014	Boonville R-I School District	\$4,200,000.00
07-03-2014	Marceline R-V School District	\$3,322,646.00
07-03-2014	Reorganized School District No. 1 (Crawford County)	\$2,100,000.00
07-03-2014	Marceline R-V School District	\$677,354.00
07-01-2014	Lawson R-XIV School District	\$4,000,000.00
07-01-2014	Rogersville, Missouri	\$2,060,000.00
07-01-2014	Drexel R-IV School District	\$2,000,000.00
07-01-2014	Bayless Consolidated School District	\$5,300,000.00
06-26-2014	City of Mercer	\$174,000.00
06-26-2014	Northwest R-I School District	\$3,620,000.00
06-26-2014	Rock Port R-II School District	\$2,700,000.00
06-26-2014	Northwest R-I School District	\$8,880,000.00
06-24-2014	Monroe City R-I School District	\$4,000,000.00
06-23-2014	Silex R-I School District	\$1,274,215.00
06-23-2014	Silex R-I School District	\$225,785.00
06-23-2014	Nixa Public Schools	\$19,050,000.00
06-23-2014	Holden R-III School District	\$2,200,000.00
06-23-2014	Osage County R-II School District	\$7,340,000.00

## **BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2014**

Date of Registration	Bonds Issued By	Amount of Issue
06-23-2014	Crane R-III School District	\$3,425,000.00
06-19-2014	Eldon R-I School District	\$4,922,646.00
06-19-2014	Eldon R-I School District	\$677,354.00
06-19-2014	Fort Osage Fire Protection District	\$2,500,000.00
06-19-2014	Reorganized School District No. R-IV (Reeds Spring)	\$16,300,000.00
06-17-2014	Hurley R-I School District	\$1,025,000.00
06-13-2014	Chaffee R-II School District	\$2,900,000.00
06-13-2014	City of Parkville, Neighborhood Improvement District	\$5,375,000.00
06-13-2014	City of Parkville, Neighborhood Improvement District	\$3,675,000.00
06-13-2014	Ralls County R-II School District	\$7,500,000.00
06-13-2014	Farmington R-7 School District	\$10,000,000.00
06-13-2014	Hermitage R-IV School District	\$1,900,000.00
06-13-2014	Valley Park School District	\$6,805,000.00
06-13-2014	Valley Park School District	\$1,340,000.00
06-09-2014	Independence Township of Nodaway County	\$100,000.00
06-09-2014	Nodaway Township of Nodaway County	\$200,000.00
06-09-2014	White Cloud Township of Nodaway County	\$150,000.00
06-09-2014	North Kansas City School District 74	\$44,940,000.00
06-09-2014	Otterville R-VI School District	\$800,000.00
06-09-2014	Cole Camp R-I School District	\$2,572,646.00
06-09-2014	Cole Camp R-I School District	\$677,354.00
06-06-2014	Carthage R-IX School District	\$18,000,000.00
06-03-2014	Moniteau County R-I School District	\$4,000,000.00
06-02-2014	Logan-Rogersville R-VIII School District	\$8,590,000.00
06-02-2014	Holts Summit Fire Protection District	\$2,279,000.00
06-02-2014	Lakeland R-III School District	\$1,250,000.00

## **BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2014**

Date of Registration	Bonds Issued By	Amount of Issue
05-30-2014	Butler R-V School District	\$2,500,000.00
05-30-2014	Central R-III School District	\$5,400,000.00
05-29-2014	Palmyra R-I School District	\$6,000,000.00
05-29-2014	Steelville R-III School District	\$4,185,000.00
05-29-2014	Consolidated School District No. 2 (Raytown)	\$22,000,000.00
05-29-2014	Sullivan School District	\$4,265,000.00
05-29-2014	Dadeville R-II School District	\$1,500,000.00
05-28-2014	Lebanon R-III School District	\$9,850,000.00
05-21-2014	City of Carterville	\$400,000.00
05-20-2014	Scott County R-IV School District	\$5,485,000.00
05-19-2014	Aurora R-VIII School District	\$2,500,000.00
05-19-2014	School District of the City of St. Charles	\$7,500,000.00
05-19-2014	Forsyth R-III School District	\$1,000,000.00
05-14-2014	City of Lake St. Louis	\$8,655,000.00
05-14-2014	Maries County R-I School District	\$550,000.00
05-14-2014	Johnson County R-V-II School District	\$3,500,000.00
05-13-2014	Harrisburg R-VIII School District	\$2,680,000.00
05-13-2014	Cameron R-I School District	\$9,750,000.00
05-12-2014	West St. Francois County R-IV School District	\$6,000,000.00
05-12-2014	Community R-VI School District	\$1,250,000.00
05-12-2014	North St. Francois R-I School District	\$7,000,000.00
05-01-2014	Cole County R-I School District	\$2,595,000.00
04-30-2014	Humansville R-IV School District	\$1,105,000.00
04-30-2014	Arcadia Valley R-II School District	\$3,440,000.00
04-30-2014	Crystal City School District No. 47	\$2,680,000.00
04-24-2014	Marshfield Reorganized School District R-1	\$5,215,000.00

## **BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2014**

Date of Registration	Bonds Issued By	Amount of Issue
04-22-2014	City of St. Charles Neighborhood Improvement District	\$2,925,000.00
04-15-2014	Dixon R-I School District	\$750,000.00
04-14-2014	Camden County Neighborhood Improvement District	\$1,675,000.00
04-14-2014	Lafayette County C-1 School District	\$4,380,000.00
04-14-2014	Camdenton Reorganized School District No. R-3	\$22,525,000.00
04-10-2014	Warren County R-III School District	\$6,085,000.00
04-09-2014	St. James R-I School District	\$3,000,000.00
04-01-2014	The School District of Springfield R-XII	\$26,650,000.00
04-01-2014	The School District of Springfield R-XII	\$76,800,000.00
03-26-2014	Cole County R-V School District	\$2,715,000.00
03-20-2014	Grain Valley R-V School District	\$3,800,000.00
03-11-2014	City of Maplewood	\$2,880,000.00
03-11-2014	School District of Webster Groves	\$7,440,000.00
03-04-2014	The School District of Columbia	\$50,000,000.00
02-28-2014	School of the Osage	\$3,500,000.00
02-28-2014	School of the Osage	\$15,550,000.00
02-27-2014	New Bloomfield School District	\$1,815,000.00
02-27-2014	Fort Osage School District	\$8,675,000.00
02-27-2014	Lathrop R-II School District	\$6,500,000.00
02-27-2014	Liberty Public School District	\$6,520,000.00
02-27-2014	Platte County R-III School District	\$4,315,000.00
02-27-2014	Smithville R-II School District	\$3,130,000.00
02-27-2014	Fair Grove R-X School District	\$6,150,000.00
02-26-2014	The School District of the City of Independence	\$7,330,000.00
02-26-2014	Diamond R-IV School District	\$2,300,000.00
02-26-2014	Carl Junction R-I School District	\$3,440,000.00

## **BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2014**

Date of Registration	Bonds Issued By	Amount of Issue
02-25-2014	Lindbergh Schools	\$32,060,000.00
02-24-2014	Reorganized School District No. 7	\$29,345,000.00
02-24-2014	Grandview R-II School District	\$965,000.00
02-24-2014	Harrisonville R-IX School District	\$9,290,000.00
02-20-2014	Lexington R-V School District	\$3,855,000.00
02-20-2014	School of the Osage	\$9,000,000.00
02-20-2014	Poplar Bluff R-I School District	\$2,445,000.00
02-18-2014	Moberly School District No.81	\$5,765,000.00
02-14-2014	Reorganized School District No. 2 (Willard)	\$5,315,000.00
02-14-2014	Branson Reorganized School District No. 4	\$9,740,000.00
02-14-2014	Gasconade County R-I School District	\$920,000.00
02-14-2014	Trenton R-IX School District	\$3,950,000.00
02-14-2014	Hannibal 60 School District	\$8,140,000.00
02-14-2014	Jefferson City School District	\$9,320,000.00
02-13-2014	Clinton School District No. 124	\$7,425,000.00
02-13-2014	Clinton School District No. 124	\$2,450,000.00
02-13-2014	Clinton School District No. 124	\$2,060,000.00
02-11-2014	Strafford R-VI School District	\$5,000,000.00
02-11-2014	Centralia R-VI School District	\$2,295,000.00
02-10-2014	Carl Junction R-I School District	\$8,250,000.00
01-31-2014	Fort Zumwalt School District	\$10,970,000.00
01-24-2014	Montgomery County R-II School District	\$4,500,000.00
01-17-2014	Tipton R-VI School District	\$4,490,000.00
01-14-2014	Consolidated School District No. 4	\$5,000,000.00
01-13-2014	Wentzville R-IV School District	\$20,655,000.00
01-13-2014	Lincoln County R-III School District	\$7,040,000.00



# INITIATIVE PETITIONS RECEIVED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2014

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
16-013	12/26/2014	Proposed Constitutional Amendment - Article IV (Raines) - Cannabis Decriminalization	01/26/2015
16-012	12/22/2014	Proposed Constitutional Amendment - Article VIII, version 2 (Daniels) - Amending Voter Qualifications	Rejected by Secretary of State
16-011	12/22/2014	Proposed Constitutional Amendment - Article VIII, version 1 (Daniels) - Amending Voter Qualifications	Rejected by Secretary of State
16-010	12/04/2014	Proposed Constitutional Amendment - Article I (Viets) - Marijuana Legalization	Withdrawn by Petitioner
16-009	12/04/2014	Proposed Constitutional Amendment - Article I (Viets) - Marijuana Legalization	01/06/2015
16-008	12/02/2014	Proposed Constitutional Amendment - Article IV (Raines) - Cannabis Decriminalization	Rejected by Secretary of State
16-007	12/02/2014	Proposed Constitutional Amendment - Article VIII (Jones) - Campaign Contribution Reform Initiative	01/06/2015
16-006	11/21/2014	Proposal Related to Chapter 195, RSMo (Riffle) - Repeal Without Probation or Parole Sentence for Non-Violent Drug Offenders	Rejected by Secretary of State
16-005	11/14/2014	Proposed Constitutional Amendment - Article III, version 3 (Ketcher) - Changes Impacting the General Assembly	12/15/2014
16-004	11/12/2014	Proposed Constitutional Amendment - Article III, version 2 (Ketcher) - Changes Impacting the General Assembly	Withdrawn by Petitioner
16-003	11/07/2014	Proposed Constitutional Amendment - Article III (Ketcher) - Changes Impacting the General Assembly	Withdrawn by Petitioner
16-002	11/06/2014	Proposed Constitutional Amendment - Article VIII (Jones) - Campaign Contribution Reform Initiative	Withdrawn by Petitioner
16-001	11/06/2014	Proposed Constitutional Amendment - Article I (Viets) - Marijuana Legalization	Rejected by Secretary of State
14-SJR 27	06/06/2014	Senate Joint Resolution No. 27 - Electronic Privacy	06/13/2014

# INITIATIVE PETITIONS RECEIVED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2014

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
14-SJR 36	06/06/2014	Senate Joint Resolution No. 36 - Modifies Right to Keep and Bear Arms	06/13/2014
14-HJR 48	06/06/2014	House Joint Resolution No. 48 - Veterans Lottery Ticket	06/13/2014
14-HJR 72	05/30/2014	House Joint Resolution No. 72 - Legislative Check on the Governor's Decisions to Restrict Funding	06/30/2014
14-HJR 90	05/30/2014	House Joint Resolution No. 90 - Early Voting	06/30/2014
14-129	03/11/2014	Proposal Related to Chapter 149, RSMo (Heisinger) - Tobacco Tax	04/10/2014
14-128	03/11/2014	Proposal Related to Chapter 149, RSMo (Heisinger) - Tobacco Tax	04/10/2014
14-127	03/11/2014	Proposal Related to Chapter 149, RSMo (Heisinger) - Tobacco Tax	04/10/2014
14-126	03/10/2014	Proposal Related to Chapter 149, RSMo, version C (Heisinger) - Tobacco Tax	Withdrawn by Petitioner
14-125	03/10/2014	Proposal Related to Chapter 149, RSMo, version B (Heisinger) - Tobacco Tax	Withdrawn by Petitioner
14-124	03/10/2014	Proposal Related to Chapter 149, RSMo, version A (Heisinger) - Tobacco Tax	Withdrawn by Petitioner
14-123	02/10/2014	Proposal to Chapter 47, RSMo (Brown) - Allow the Formation of a New Missouri County by the Name of Castlepoint County, Missouri	Rejected by Secretary of State
14-122	01/31/2014	Proposed Constitutional Amendment - Article I (Nenninger) - Marijuana Legalization	03/04/2014
14-121	01/31/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	03/04/2014
14-120	01/31/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	03/04/2014
14-119	01/31/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	03/04/2014
14-118	01/31/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	03/04/2014

## INITIATIVE PETITIONS RECEIVED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2014

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
14-117	01/29/2014	Proposal to Prohibit Breed Specific Legislation (Runk)	Rejected by Secretary of State
14-116	01/29/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	Withdrawn by Petitioner
14-115	01/29/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	Withdrawn by Petitioner
14-114	01/28/2014	Proposed Constitutional Amendment - Article I (Nenninger) - Marijuana Legalization	Withdrawn by Petitioner
14-113	01/27/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	Withdrawn by Petitioner
14-112	01/27/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	Withdrawn by Petitioner
14-111	01/27/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	Withdrawn by Petitioner
14-110	01/27/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	Withdrawn by Petitioner
14-109	01/21/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	Withdrawn by Petitioner
14-108	01/21/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	Withdrawn by Petitioner
14-107	01/21/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	Withdrawn by Petitioner
14-106	01/21/2014	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	Withdrawn by Petitioner

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## CONTACTING THE STATE AUDITOR'S OFFICE

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There are several ways to contact the office:

Hotline number:	1-800-347-8597
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E-mail address:	<a href="mailto:moaudit@auditor.mo.gov">moaudit@auditor.mo.gov</a>
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### **In Jefferson City:**

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Fax: (573) 751-6539

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301 W. High Street, Suite 880  
P.O. Box 869  
Jefferson City, Missouri 65102

### **In Kansas City:**

Fletcher Daniels State Office Building  
615 East 13th Street, Suite 511  
Kansas City, Missouri 64106

### **In St. Louis:**

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St. Louis, Missouri 63101

### **In Springfield:**

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