



## **NICOLE GALLOWAY, CPA**

### **Missouri State Auditor**

Honorable Michael L. Parson, Governor

and

Members of the General Assembly

and

Kenneth J. Zellers, Director

Department of Revenue

and

Mike Leara, Chairman

Missouri Gaming Commission

and

Dr. Margie Vandeven, Commissioner

Department of Elementary and Secondary Education

Jefferson City, Missouri

To address our responsibilities of Section 313.822(3), RSMo, we have audited the revenues of and the transfers from the Gaming Proceeds for Education Fund to the Classroom Trust Fund and the expenditures from that fund, as part of our audit of the state's Comprehensive Annual Financial Report (CAFR), as of and for the year ended June 30, 2020, and have issued our report (Report No. 2021-006), dated February 25, 2021. No expenditures occur from the Gaming Proceeds for Education Fund. All revenue received by that fund is transferred to the Classroom Trust Fund. The state's CAFR is comprised of the financial statements of the governmental activities (including the Gaming Proceeds for Education Fund and the Classroom Trust Fund), the business-type activities, the aggregate discretely presented component units, each major fund (including the Public Education Fund which includes Gaming Proceeds for Education Fund and the Classroom Trust Fund), and the aggregate remaining fund information of the state of Missouri, and the related notes to the financial statements.

Our report expressed qualified opinions on the governmental activities (including the Gaming Proceeds for Education Fund and the Classroom Trust Fund) and the General Fund because we were not allowed access to tax returns and related source documents for income taxes. Our report expressed unmodified opinions on all remaining opinion units.

Our audit determined the appropriation and expenditures from the Classroom Trust Fund decreased from fiscal year 2019 to fiscal year 2020, and the appropriation was used for educational purposes. No findings resulted from our audit procedures related to the Gaming Proceeds for Education Fund and the Classroom Trust Fund.

Nicole R. Galloway, CPA  
State Auditor

February 2021  
Report No. 2021-008