

**OFFICES OF THE
STATE AUDITOR OF MISSOURI
JEFFERSON CITY**

**OFFICE OF RECORDER OF DEEDS
CITY OF ST. LOUIS, MISSOURI
YEAR ENDED APRIL 30, 1987**

MARGARET KELLY, CPA



OFFICE OF RECORDER OF DEEDS
CITY OF ST. LOUIS, MISSOURI

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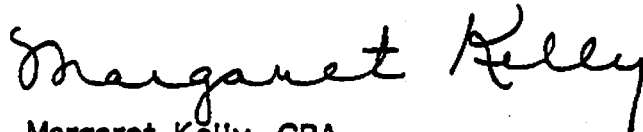
The State Auditor was petitioned under Section 29.230, RSMo 1986, to perform an audit of the city of St. Louis, Missouri. Accordingly, we have conducted an audit of the Office of Recorder of Deeds, city of St. Louis, for the year ended April 30, 1987. The purposes of our examination were to:

1. Study and evaluate the Recorder of Deeds' system of internal controls.
2. Perform a limited review of certain management practices to determine the efficiency and effectiveness of those practices.
3. Review probable compliance with certain constitutional provisions, statutes, administrative rules, attorney general's opinions, and city ordinances as we deemed necessary or appropriate.
4. Perform a limited review of the integrity and completeness of the Recorder of Deeds' financial reporting system.
5. We also performed procedures we deemed necessary to evaluate petitioner concerns.

Our examination was made in accordance with generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed the Recorder of Deeds' financial records, payroll procedures and documents, expenditures, contractual agreements, and other pertinent procedures and documents; interviewed personnel of the Office of Recorder of Deeds; and compiled the information in the appendices from the records and reports of the Recorder of Deeds. The data presented in the appendices were obtained from the city's accounting system. However, they were not verified by us via additional audit procedures, and therefore, we express no opinion on them.

The accompanying History and Organization is presented for informational purposes. The background information was obtained from office management and was not subject to the audit procedures applied by us in our examination.

Our comments on management practices and related areas are presented in the accompanying Management Advisory Report.

A handwritten signature in cursive script that reads "Margaret Kelly". The signature is written in dark ink and is positioned above the printed name and title.

Margaret Kelly, CPA
State Auditor

May 14, 1987

HISTORY AND ORGANIZATION

**OFFICE OF RECORDER OF DEEDS
CITY OF ST. LOUIS, MISSOURI
HISTORY AND ORGANIZATION
APRIL 30, 1987**

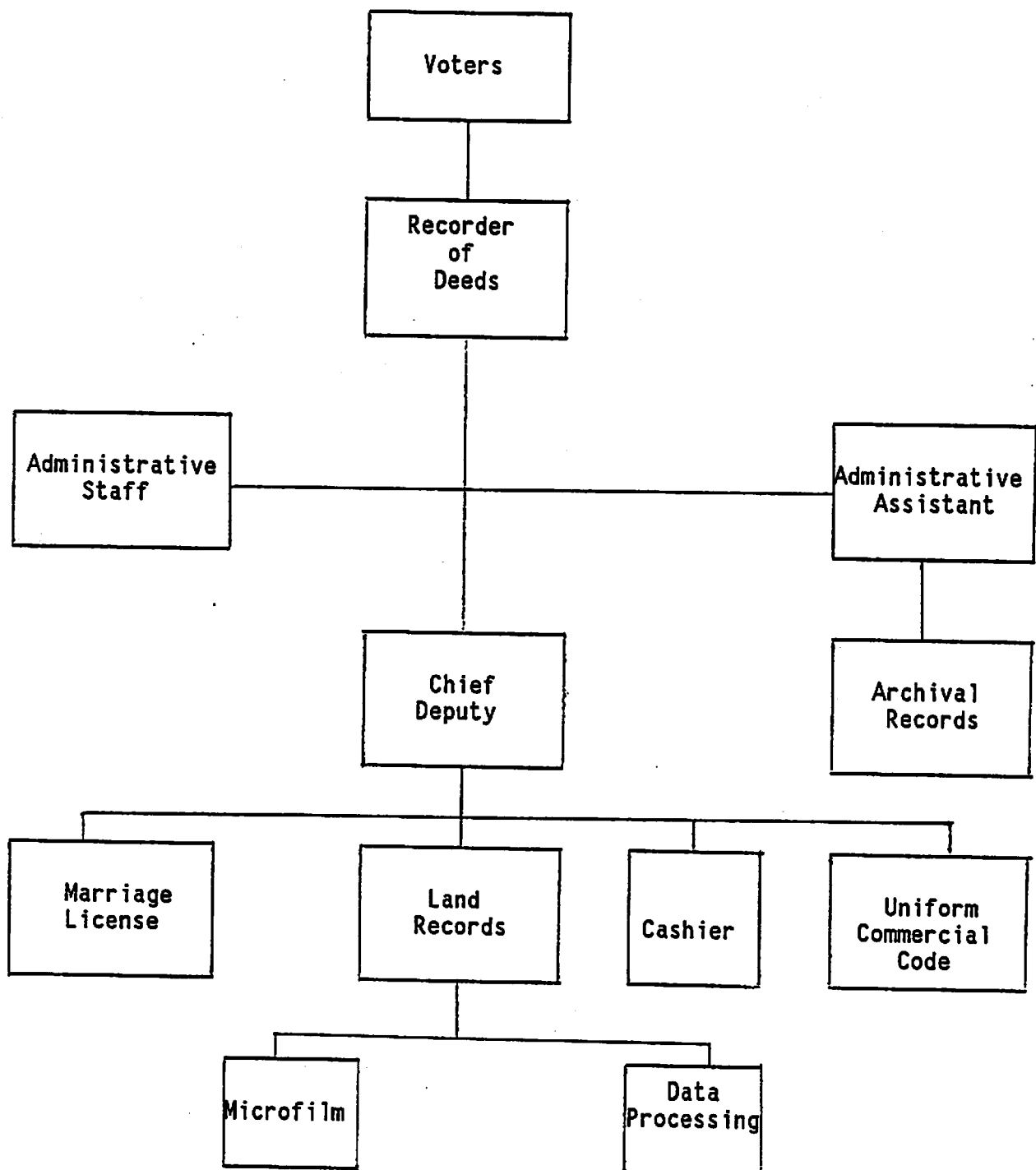
The Office of Recorder of Deeds is an elective office responsible for recording all land transactions, filing all commercial interests in personal property and issuing civil marriage licenses, in accordance with Missouri Statutes and city ordinances.

Sharon Quigley Carpenter currently serves as the Recorder of Deeds for the city of St. Louis. She has served in that capacity since her initial gubernatorial appointment in November 1980. She was subsequently elected to her position in November 1982, and was reelected in November 1986. Administrative office functions are supervised by the recorder's appointed chief deputy. The office is comprised of four service divisions. At April 30, 1987, key office personnel were as follows:

Donald Waller, Chief Deputy
Kathleen Waltz, Administrative Assistant
Yvonne Williams, Head Cashier
Ilene McGinn, Supervisor - Uniform Commercial Code
Ethel Lyons, Supervisor - Marriage License
Marie Lammert, Supervisor - Land Records
Jean Smith, Supervisor - Microfilm
Verna Fuchs, Supervisor - Data Processing

At April 30, 1987, the Recorder of Deeds employed approximately forty-four full-time employees.

OFFICE OF RECORDER OF DEEDS
CITY OF ST. LOUIS, MISSOURI
ORGANIZATION CHART
APRIL 30, 1987



MANAGEMENT ADVISORY REPORT

OFFICE OF RECORDER OF DEEDS
CITY OF ST. LOUIS, MISSOURI
MANAGEMENT ADVISORY REPORT

As part of our examination of the Office of Recorder of Deeds, city of St. Louis, for the year ended April 30, 1987, we studied and evaluated the internal accounting control system to the extent needed to evaluate the system as required by generally accepted government auditing standards. For the purpose of this report, we have classified the significant internal accounting controls as cash, payroll, revenues, and expenditures. Our study included each of these control categories. Since the purpose of our study and evaluation was to determine the nature, timing, and extent of our audit procedures, it was more limited than would be needed to express an opinion on the internal accounting control system taken as a whole.

It is management's responsibility to establish and maintain the internal control system. In so doing, management assesses and weighs the expected benefits and related costs of control procedures. The system should provide reasonable, but not absolute, assurance that assets are safeguarded against loss, and that transactions are carried out as authorized by management and are recorded in a manner that will permit the subsequent preparation of reliable and proper financial reports.

Because of the inherent limitations in any internal control system, errors or irregularities may still occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation was made for the limited purpose described in the first paragraph and, thus, might not disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the internal accounting control system of the city taken as a whole. However, our study and evaluation disclosed certain conditions that we believe are material weaknesses and these findings are presented in this report.

We reviewed probable compliance with certain constitutional provisions, statutes, ordinances, and attorney general's opinions as we deemed necessary or appropriate. This review was not intended to provide assurance of full compliance with all regulatory provisions and, thus, did not include all regulatory provisions which may apply. However, our review disclosed certain conditions that may represent noncompliance and these findings are presented in this report.

During our examination, we identified certain management practices which we believe could be improved. Our examination was not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in this report should not be considered as all inclusive of areas where improvements may be needed.

The State Auditor was petitioned under Section 29.230, RSMo 1986, to audit the city of St. Louis. We included those procedures necessary in our judgment to evaluate the petitioner concerns and those concerns requiring corrective action are addressed in this report.

The period of examination for the purposes stated above included, but was not limited to the period covered by the financial statements for the year ended April 30, 1987.

1. Recorder's Fund Cash Management

Under Section 59.319, RSMo 1986, a \$3 fee is to be charged by the Recorder of Deeds for all conveyances of real property. Twenty percent of the fee is retained by the recorder and separately deposited. The remaining 80 percent is remitted to the state of Missouri. Our review of cash management practices relating to these funds revealed the following:

Recorder's Fund monies are currently deposited into an interest-bearing savings account. At April 30, 1987, the account balance was \$13,702. Use of these monies requires a savings account withdrawal and the purchase of a cashier's check. This system results in excessive record keeping and the incurrence of unnecessary administrative costs. Use of an interest-bearing Super negotiable order of withdrawal checking account would streamline operations while ensuring a comparable level of interest revenue.

WE RECOMMEND the Recorder of Deeds consider transferring the Recorder's Fund savings account balance into an interest-bearing checking account.

AUDITEE'S RESPONSE

The Recorder of Deeds will proceed to implement the recommendation.

2. Data Processing Internal Controls

All transactions related to real property are automatically processed through the Recorder of Deeds' own computer system. The system has inquiry, input, and validation capabilities. Our review of controls related to the automated system revealed the following weaknesses:

- A. The Recorder of Deeds' office has not made arrangements for alternate data processing (DP) equipment in the event of a failure of the present DP equipment. Extended breakdown could result in an excessive backlog of unrecorded information.

To ensure the continuity of automated operations and timely input of information, the Recorder of Deeds should seek an arrangement for the use of a compatible DP system for emergency backup services.

- B. Master files of all land transactions are not stored in a fireproof off-site location. In their current storage location, it is questionable whether master files would be adequately protected in the event of a disaster. Off-site storage arrangements would help ensure the safeguarding of master file land transactions.

- C. The DP tape library is accessible to all DP personnel. Although a daily printout of tapes available for use is generated, unrestricted access to files increases the possibility of improper tape usage and, ultimately, loss of critical information. Responsibility for indexing, filing, and issuing tapes should be specifically assigned to the tape librarian.

WE RECOMMEND the Recorder of Deeds:

- A. Seek arrangements for the use of alternate DP equipment.
- B. Seek arrangements for fireproof off-site storage of master files.
- C. Restrict access to the data processing tape library by appointing the librarian primary custodian.

AUDITEE'S RESPONSE

- A. The Recorder of Deeds does have an alternate DP system. It is not, however, an electrical DP system. It is, instead, a manual system. Manual ledgers were intentionally reserved for this purpose. DP department staff are trained in the use of the manual system for the sole purpose of backup in the event of a hardware failure. Budgetary reductions imposed by both the Budget Division and the Board of Estimate and Apportionment have eliminated funds for an alternative backup system on a like, or compatible, computer.
- B. Tapes files of transactions are not stored in the DP department, or in the Recorder of Deeds' office. They are, in fact, stored in city hall, however, the tapes are (far) removed from the computer installation. The tapes are stored in a private, locked, masonry vault.
- C. Since October 1983 there has been a tape librarian for the DP department. The tape librarian is primarily responsible for tape retrieval for use. The tape librarians additional responsibilities also include: tape labeling and numbering, tape storage and tape recycling and cleaning. The tape storage area, as previously stated, remains locked at all times. The key to the tape storage area is kept in a locked drawer to which access is restricted.

AUDITOR'S COMMENT

- A. The arrangement for use of alternative electronic DP system does not require the purchase of additional equipment, but does include an agreement with other parties (within or outside of city government) who have compatible equipment. Such an agreement would not necessarily require the payment of any fees.
- B. The storage of the tapes within the same building does not satisfy the normal requirement for off-site storage of master files. This procedure assumes the probability that damage to the off-location storage is less than to the operating location, it does not appear that would be the case given any major disaster affecting city hall.

- C. During our audit fieldwork we noted instances where the access to the storage area was not always restricted.

3. Controls over Division Cash Receipts

The Recorder of Deeds' office is responsible for the handling and turnover of approximately \$800,000 in annual cash receipts. Our review of internal controls relating to the safeguarding of these assets revealed the following areas where improvements can be made:

A. Microfilm Division

- 1) Fees charged and collected by the Microfilm Division for certified copies of marriage licenses are stored in a locked, yet transportable, cash box. Although cash is deposited daily with the Cashier Division, monies remain susceptible to theft and misuse during business hours. From our review, we determined that cash collected daily is approximately \$100.

To limit the liability of the cash custodian and to decrease the possibility of theft or misuse, all cash should be stored in a physically secure place.

- 2) Prenumbered receipts are not issued for copies of marriage licenses made. As a result, there is no verifiable means of determining that cash remitted daily to the Cashier Division represents total fees charged. Based on a daily average collection of \$100, approximately \$24,000 in marriage license copy fees is collected annually.

Controls should be in place which ensure that all fees charged for services rendered are being remitted in full.

B. Uniform Commercial Code (UCC) Division

Controls over cash receipts are not adequate to ensure that fees charged for services rendered are turned over in full to the Cashier Division. Filing statements (mortgages and promissory notes) are in numerical sequence and can be accounted for. However, all other services provided by the UCC Division are recorded on notebook paper by placing a tally mark for each instrument processed. Daily, tally marks are reconciled to cash remitted to the Cashier Division. This process provides little assurance as to the completeness of receipts.

Our review indicated that receipts related to services other than filing statements approximate \$18,000 annually. This volume of receipts warrants that controls be in place which provide assurance that all fees collected are being properly remitted.

C. Recording Division

The Recording Division processes approximately 69,000 deeds annually. All fees associated with these services are collected

directly by the Cashier Division. The Recording Division records in numerical sequence all deeds filed, including the corresponding fee, on a daily work sheet. Receipts are concurrently processed through the cash register. The Cashier Division performs a reconciliation between actual cash receipts and recorded cash register receipts. The Recording Division, however, does not total the daily work sheet and agree it to actual cash receipts. Without such a reconciliation, the Recorder of Deeds has only limited assurance that all receipts are properly recorded.

Although our test comparing daily work sheets to daily cash receipts revealed no material discrepancies, the independent reconciliation of daily work sheets and cash receipts would provide an effective means of ensuring the accuracy and completeness of cash collected for deed processing.

D. Cashier Division

The head cashier is responsible for collecting cash receipts of each office division. The cashier then remits these receipts to the City Treasurer each day. Our review of cashier functions disclosed the following concerns:

- 1) Checks are not restrictively endorsed upon receipt. Checks received at each division level and through the mail are not restrictively endorsed until remitted to the cashier at the end of each day.

To safeguard against the potential loss or misuse of funds, checks should be restrictively endorsed immediately upon receipt.

- 2) There is no periodic supervisory review of functions performed by the head cashier. Individual divisions reconcile their item counts of documents recorded to amounts processed by the cashier through the cash register. However, there is no independent review of cash register tapes to cash receipts and daily cash turnovers to the City Treasurer.

Considering the head cashier's responsibility for handling and transmitting approximately \$800,000 annually, a periodic independent review would provide more effective operational control.

WE RECOMMEND the Recorder of Deeds:

- A.1. Improve physical security over Microfilm Division cash receipts. Monies should be stored in a locked, immobile storage space.
2. Implement a control whereby the number of marriage license copies made can be agreed to related cash receipts.
- B. Implement procedures to verify UCC cash receipts with the associated services rendered.

- C. Appoint an independent supervisor to agree, on a daily basis, the daily deed work sheet to actual cash receipts related to deed recording.
- D.1. Require all checks to be restrictively endorsed upon initial receipt.
- 2. Appoint an independent supervisor to periodically review cashier functions. The review should include a reconciliation of reported cash receipts to receipts remitted to the City Treasurer.

AUDITEE'S RESPONSE

Implemented.

4. Expenditure Reconciliations

The Recorder of Deeds' office processes all payments for goods and services, including personal services, through the Comptroller's office. Monthly, the Comptroller's office gives the Recorder of Deeds' office reports of monthly and year-to-date charges against appropriations.

The Recorder's of Deeds' office maintains a manual ledger of invoices submitted to the Comptroller's office. The ledger does not contain any information relating to payroll expenditures. According to office personnel, the primary reason for maintaining the expenditure record is to ensure that invoices received are not submitted for payment to the Comptroller more than once. A limited effort is made to agree Comptroller expenditure records to internal expenditure records, but the reconciliation is not complete and, as a result, provides little assurance that reductions in appropriation balances processed by the Comptroller's office represent actual expenditures of the Recorder of Deeds' office. Further, as previously noted, the Recorder of Deeds' office performs no procedures to verify the accuracy of personal service charges. Personal service and fringe benefit expenditures comprise approximately 92 percent of the Recorder of Deeds' office total annual expenditures.

To provide assurance that all amounts charged against their appropriations represent bona-fide Recorder of Deeds' office expenditures, it is essential that the Recorder of Deeds' office personnel reconcile charges and balances with the Comptroller's office on a monthly basis.

WE RECOMMEND the Recorder of Deeds include personal service and fringe benefits in the expenditure ledger and reconcile charges and balances with the Comptroller's office monthly.

AUDITEE'S RESPONSE

Implemented.

5. Depository Accounts

Section 59.320, RSMo 1986, requires the Recorder of Deeds to collect fees prior to making copies, issuing or certifying documents. In an effort to

ensure this payment and provide these services on a timely basis, the Recorder of Deeds permits local land title companies and other municipal departments which use Recorder of Deeds' office information on a regular basis to maintain depository accounts. As records are made, the Recorder of Deeds' office assesses charges against these accounts. Title companies and municipal departments periodically replenish their cash account balances by making deposits directly to the City Comptroller's office or through the Recorder of Deeds' office. Deposits with the Recorder of Deeds' office are subsequently transmitted to the Comptroller's office.

The Comptroller's office maintains a separate control account, which reflects the combined deposits, charges, and balances of all participating title companies. The Recorder of Deeds' office maintains individual records of title company account balances and transactions. Daily, the Recorder of Deeds' office cashier agrees her balances with records maintained by the title companies.

The Recorder of Deeds' office does not however reconcile the Recorder of Deeds' office subsidiary ledger cards with the Comptroller's office control account. Our review of these records at April 30, 1987, revealed discrepancies between the two accounts. The Comptroller recorded a \$7,395 account balance while the total of the Recorder of Deeds' office subsidiary records was only \$1,869. The cause for the \$5,526 difference could not be readily identified.

As the fiduciary agent for title company monies, it is essential the Recorder of Deeds' office accurately account for all deposits received. Without monthly reconciliations of subsidiary account balances to the Comptroller's control account balances, the Recorder of Deeds' office cannot be assured that the Comptroller has properly recorded all transactions. In order to enhance the effectiveness of a reconciliation, it should be performed by someone other than the record keeper.

WE RECOMMEND the Recorder of Deeds perform monthly reconciliations between subsidiary records and the Comptroller's office control account, and investigate the components of any differences noted.

AUDITEE'S RESPONSE

Implemented.

6. Recorder of Deeds' Fees

The Recorder of Deeds' fees for services provided are established by Section 59.313, RSMo 1986. Our review of office policies and procedures pertaining to these fees disclosed instances of noncompliance.

The Recorder of Deeds' office processes in excess of 69,000 deed transactions annually. Considering this volume, a reoccurrence of minor errors in fee computation could result in significant noncompliance with state statutes. In addition, errors in fee computation represent either lost revenue to the city or an overcharge to the users.

Charges to the public for providing copies of recorded instruments are not in compliance with Section 59.313(3), RSMo 1986.

With some exceptions, for each copy of a recorded instrument, the Recorder of Deeds assesses a charge of \$2 for the first page and \$1 for each succeeding page. If a certified copy is desired, no additional charge is assessed for the certification process.

Section 59.313(3), RSMo 1986, provides that an additional \$1 certification fee should be charged for all certified copies of recorded instruments.

As a result of providing certified instrument copies at no additional charge the Recorder of Deeds' office has not complied with state statutes, and further, has forfeited a substantial amount of revenues. During the year ended April 30, 1987, the Recorder of Deeds collected \$54,039 associated with certified copies. Assuming each copied instrument was a one-page document, it appears that as a result of not assessing the \$1 certification fee, the Recorder of Deeds forfeited approximately \$27,000 in revenues.

Proper assessment of fees is necessary to ensure statutory compliance and to, in turn, maximize revenues.

WE RECOMMEND the Recorder of Deeds comply with Section 59.313(3), RSMo 1986, by implementing a separate \$1 record certification fee for copied documents.

AUDITEE'S RESPONSE

This recommendation arose from a difference of opinion in interpretation of the statute cited. The Recorder of Deeds concurs with the recommendation and it will be implemented.

7. Private Use of Office Space

The Recorder of Deeds provides working space to an independently owned and operated newspaper at no charge. According to office officials, a written agreement for the use of space, which has been provided for several years, does not exist. There is no apparent reason for the newspaper to be provided free space, other than it has been traditional to do so.

Article VI, Section 25, of the Missouri Constitution states that ". . . . no county, city, or other political corporation or subdivision of the state shall be authorized to lend its credit or grant public money or property to any private individual, association, or corporation"

Provision of free space to a private organization has resulted in apparent noncompliance with constitutional provisions as well as forfeited rental income. Based on comparable rental rates charged land title companies, the Recorder of Deeds' office is forfeiting approximately \$2,300 annually in revenues.

Reasonable rental rates should be established for working space provided. These rates should be set at a level which is comparable with already established rental rates and ensures recovery of all related additional costs.

WE RECOMMEND the Recorder of Deeds charge all businesses a reasonable amount of rent for working space provided.

AUDITEE'S RESPONSE

The space currently is used by a newspaper which used Recorder of Deeds' office information on a daily basis. The Recorder of Deeds will work with the Comptroller to develop an equitable and uniform method of implementing this audit recommendation.

8. Title Company Agreement

The Recorder of Deeds' office rents designated office space to several land title recording companies. Our review of the rental agreements revealed that the Recorder of Deeds provides copies to rental title companies at a flat charge of 50 cents per page. Section 9.313.3(2), RSMo 1986, requires that \$2 be charged for the first page of each recorded instrument copy and \$1 for each succeeding page. Office personnel indicated the discount rate was considered a fringe benefit to those companies renting space.

As a result of the preferred customer treatment, the Recorder of Deeds' office has apparently violated Section 59.313.3(2), RSMo 1986, as described above.

In addition to statutory violation, improperly charging for copies of recorded instruments results in forfeited revenue. We were unable to quantify the revenue forfeiture since source documents of copies made for land title companies are regularly discarded.

It is the Recorder of Deeds' responsibility to ensure statutory compliance, to exercise fairness and consistency in the provision of services, and to maximize revenues to the extent allowed within the statutes.

WE RECOMMEND the Recorder of Deeds comply with Section 59.313, RSMo 1986, in the application of service fees.

AUDITEE'S RESPONSE

Implemented.

9. Processing and Sale of Microfilm

All Recorder of Deeds' office transactions relating to real property are processed and stored on microfilm. Our review of the Recorder of Deeds' processing agreement revealed the following concerns:

- A. The Recorder of Deeds independently contracts at an annual cost of approximately \$4,000 for microfilm processing services. The

Recorder of Deeds does not have a current written service agreement with the independent contractor. According to office officials, a written contract once existed but due to the long-standing nature of the agreement the Recorder of Deeds felt that written renewals were not needed.

A formal written agreement helps to ensure that contractual parties understand their respective duties and responsibilities. Also, Section 432.070, RSMo 1986, requires all contracts to be in writing.

- B. Section 59.313.3(10), RSMo 1986, provides that duplicate microfilm reels may be sold at a charge of \$20 per microfilm reel. Our review of revenues generated from the sale of microfilm reels revealed insignificant revenue amounts and virtually no sales of microfilm reels of current information. However, it is standard practice for title research companies to use microfilmed information as a primary resource tool. Discussions with officials revealed that title research companies regularly secure microfilm reels. Since there have been virtually no sales of current information, this information is apparently not being procured through the Recorder of Deeds' office. In fact, office personnel indicated that title companies are obtaining microfilmed information directly from the Recorder of Deeds' processor. The Recorder of Deeds believes the processor is selling microfilmed information at a \$10 per reel charge.

The Recorder of Deeds has apparently been aware of this condition for some time. However, the practice has not been evaluated for its financial and legal impact on the Recorder of Deeds' operations. Further, since no formal written service agreement exists, the Recorder of Deeds has no basis for determining whether agreement terms have been violated.

Although the Recorder of Deeds contends that the current processing agreement results in the lowest cost to the Recorder of Deeds' office, considering an annual cost of \$4,000, the Recorder of Deeds' office would have to sell only 200 microfilm reels to recover all its direct costs. Thus, it would appear that the Recorder of Deeds could benefit by evaluating all relevant factors for their effect on overall operations.

The evaluation should include a request for a legal interpretation on the private sale of official information to the public and a determination of the potential revenues forfeited as a result of the current situation. Further, the evaluation should include a determination of whether any expected additional cost of procuring services from another contractor would be adequately offset by the expected increase in microfilm reel sales.

WE RECOMMEND the Recorder of Deeds:

- A. Formalize all contractual agreements in writing.

- B.1. Obtain a legal opinion regarding the private sale of official information to the public.
2. Evaluate the costs and benefits associated with the current contractual agreement in relation to the apparent sales of microfilm reels by the processor.

AUDITEE'S RESPONSE

A., B.1., B.2., are being implemented.

It is the opinion of the Recorder of Deeds that to be a more production oriented, revenue positive microfilm department, film processing should be done in the department itself, and eliminate reliance on an outside contractor.

APPENDICES

Appendix A

OFFICE OF RECORDER OF DEEDS
CITY OF ST. LOUIS, MISSOURI
STATEMENT OF ESTIMATED AND COLLECTED REVENUES
YEAR ENDED APRIL 30, 1987

(U N A U D I T E D)

	Estimated Revenues	Collected Revenues	Collected Revenues Over (Under) Estimated Revenues
Marriage licenses	\$ 40,000	71,302	31,302
Recorded instruments	510,000	556,907	46,907
Filed instruments	15,000	15,398	398
Rent of city property	25,000	26,362	1,362
Miscellaneous recordings	110,000	115,708	5,708
Total	<u>\$ 700,000</u>	<u>785,677</u>	<u>85,677</u>

Appendix B

OFFICE OF RECORDER OF DEEDS
CITY OF ST. LOUIS, MISSOURI
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
YEAR ENDED APRIL 30, 1987

(U N A U D I T E D)

	Appropriations	Expenditures	Appropriation Balance
Personal services:			
Salaries	\$ 642,308	641,490	818
Social security coverage	45,926	45,867	59
Medical insurance	56,603	52,987	3,616
Retirement contributions	35,941	29,696	6,245
Life insurance	4,710	4,649	61
Workers' compensation	200	-0-	200
Total Personal Services	785,688	774,689	10,999
Expense and equipment:			
Office services	59,700	46,412	13,288
Office supplies	20 000	13 069	6,931
Printing services	7,475	7,556	(81)
Postage	3,500	3,500	-0-
Office equipment repair	1,000	957	43
Total Expense and Equipment	91,675	71,494	20,181
Total, Office of Recorder of Deeds	\$ 877,363	846,183	31,180

Appendix C

OFFICE OF RECORDER OF DEEDS
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE STATEMENT OF ADMINISTRATIVE EXPENDITURES

(U N A U D I T E D)

	Year Ended April 30,				
	1987	1986	1985	1984	1983
Salaries	\$ 641,490	577,011	543,133	516,380	478,924
Fringe benefits	133,199	116,129	119,064	69,690	31,740
Office services	46,412	48,109	39,696	47,508	40,144
Office supplies	13,069	15,529	12,418	13,431	12,542
Printing services	7,556	7,713	7,360	4,254	7,687
Postage	3,500	4,490	2,790	2,700	3,600
Office equipment repair	957	890	514	304	657
Total	\$ 846,183	769,871	724,975	654,267	575,294

* * * * *