



**ABOLISHMENT OF
TOWNSHIP GOVERNMENT
IN WRIGHT COUNTY**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2001-120
December 28, 2001
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AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

December 2001

IMPORTANT: This report contains information about the abolishment of township government in Wright County. This report discusses the sequence of events leading to the abolishment of the township, the procedures followed during the abolishment, and the issues facing Wright County in the future as a result of the abolishment of the township organization form of government.

On April 3, 2001 Wright County voters approved the abolishment of the township form of government. As a result, township officials were required by law to turn over records and title to all property to the county. In addition, all outstanding township debt became liabilities of the county.

Wright County received \$339,703 from township bank accounts and became responsible for paying more than \$89,000 in township liabilities. Township road equipment and other personal and real property were turned over to Wright County as required by law.

Problems were identified with townships' legal compliance and record keeping; including several townships failed to file annual financial reports with the State Auditor's Office, some township records were incomplete, and some financial transactions of townships appeared questionable.

Prior to the abolishment, individual townships were primarily responsible for maintaining 650 miles of county roads. Subsequently, such responsibility for road maintenance is now with the county. As township tax levies were eliminated by the abolishment, the Wright County Commission reviewed various ways to obtain funding and on November 6, 2001 Wright County voters passed a one-half cent sales tax to fund county road improvements.

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YELLOW SHEET

ABOLISHMENT OF
TOWNSHIP GOVERNMENT
IN WRIGHT COUNTY

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

To the County Commission
and
Officeholders of Wright County, Missouri

We have audited the abolishment of the township organization of government in Wright County. The scope of this audit included, but was not necessarily limited to, the four months ended April 30, 2001, and the year ended December 31, 2000. The objectives of this audit were to:

1. Summarize and evaluate financial data for the various townships and review certain township transactions prior to the abolishment.
2. Assess the degree of county and township compliance with certain statutes governing townships and the abolishment of township government.
3. Review efforts by the county to address the financial impact of the township abolishment on the county.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed various township and county records, interviewed applicable county and township personnel, and reviewed applicable state laws.

Our audit was limited to the specific matters described above and was based on procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying appendices are presented for informational purposes. This information was obtained from the management of Wright County and was not subjected to the procedures applied in the audit of the abolishment of the township organization of government in Wright County.

The following report presents the results arising from our audit of the abolishment of the township organization of government in Wright County.

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

Claire McCaskill
State Auditor

September 20, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
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OBJECTIVES, SCOPE, AND METHODOLOGY

ABOLISHMENT OF
TOWNSHIP GOVERNMENT
IN WRIGHT COUNTY
OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

The objectives of this report were to 1) summarize and evaluate financial data for the various townships and review certain township transactions prior to the abolishment, 2) assess the degree of county and township compliance with certain statutes governing townships and the abolishment of township government, and 3) review efforts by the county to address the financial impact of the township abolishment on the county.

Scope

The scope of this audit included, but was not necessarily limited to, the four months ended April 30, 2001, and the year ended December 31, 2000.

Information used to compile this report included:

- Financial records turned over to the Wright County Clerk's office by the twelve townships.
- Records maintained by and discussions with the Wright County Clerk on the abolishment process.

Methodology

Information concerning the abolishment vote and related ballot issues was obtained from the Wright County Clerk. The amount of township cash in bank accounts, personal and real property, insurance refunds, and liabilities was obtained from abolishment records maintained by the Wright County Clerk. Township records turned over to the Wright County Clerk were reviewed resulting in the identification of questionable township transactions, noncompliance with state law, and incomplete financial records.

The number of miles of road by township was obtained from the Wright County Clerk.

Receipt, disbursement, and cash balance information for eleven of the twelve townships was compiled for the four months ended April 30, 2001, and the year ended December 31, 2000. This compilation of financial data is presented in Appendices A-1 and A-2. Records turned over to the County Clerk by Gasconade Township were not sufficient to obtain complete financial data, and therefore; such financial data is not included. The assessed valuations and tax levies presented in Appendix B represent amounts that are certified to the State Auditor's Office by the Wright County Clerk. Also presented in Appendix B are delinquent tax amounts for each township obtained from the Wright County Collector. Appendix C lists the elected officials of

the twelve townships as provided by the Wright County Clerk. Several townships also had one or more employees at the time of the abolishment that are not included in Appendix C.

Limitations

Appendices A-1 and A-2 present unaudited financial data of the townships.

Property tax collection records maintained by each individual Township Collector were not included in this audit.

RESULTS

ABOLISHMENT OF
TOWNSHIP GOVERNMENT
IN WRIGHT COUNTY
RESULTS

Section 65.010, RSMo, provides third class counties an alternative form of county government known as the township organization, which divides the county into small political subdivisions referred to as townships. The townships are primarily responsible for maintaining and improving county roads within the townships. Prior to April 3, 2001, Wright County was divided into twelve townships.

On April 3, 2001, the residents of Wright County voted to abolish the county's township organization form of government. Other than Wright County, Daviess County was apparently the only other Missouri county to abolish township government. Daviess County abolished townships in 1946, but then reversed the decision in 1950 and returned to the township organization form of government. Prior to April 3, 2001, 23 of Missouri's 90 third class counties operated under the township form of government.

This report discusses the sequence of events leading to the abolishment of the townships, the procedures followed during the abolishment, and the issues facing Wright County in the future as a result of the abolishment of the township organization form of government in Wright County.

THE VOTE

The question of whether to abolish the township form of government in Wright County was placed on the ballot on April 3, 2001, as a result of a petition signed by Wright County voters. The township abolishment issue was previously defeated by Wright County voters in November 1998. Section 65.610, RSMo, requires the petition to contain the signatures of at least 100 qualified electors. The petition, with the required number of signatures, was submitted to the Wright County Clerk's office in November 2000. The question was then placed on the ballot in the next election as required by Section 65.610, RSMo. Section 65.610, RSMo, requires a simple majority to abolish the township form of government. Wright County voters passed the issue, 1,996 (Yes) to 1,648 (No).

New county-wide road and bridge levy fails

The April 2001 ballot also included a corresponding question on whether to levy a \$.40 tax per \$100 of assessed valuation for county road and bridge purposes to replace the existing township road and bridge levies, if the vote on the question to abolish the township organization was passed. The individual townships had levies ranging from \$.35 to \$.46 for road and bridge and general revenue purposes that would cease to exist if the townships were abolished.

The Wright County Commission placed this question on the ballot anticipating that voters might approve the abolishment, leaving the county with additional responsibilities for township roads but without the property tax levies which the townships had for funding those responsibilities. During 2000, the townships' levies generated approximately \$300,000 in property taxes, most of

which was used for road and bridge purposes. The \$.40 tax levy on the April ballot would have substantially replaced this amount. This issue failed by a vote of 1,067 (Yes) to 1,283 (No).

The Mountain Grove Township is encompassed by the Mountain Grove Special Road District, which has its own road and bridge levy of \$.25 per \$100 of assessed valuation. Voters in that township did not have the \$.40 tax levy noted in the preceding paragraph on their ballot. Instead, they voted on a proposition to levy an additional \$.07 for road and bridge purposes to replace the existing township general revenue levy, if the question of whether to abolish the township form of government passed. Mountain Grove Township's general levy generated approximately \$27,000. This proposition failed by a vote of 447 (Yes) to 706 (No).

The results by township of the votes in the April 2001 election are as follows.

	Township Abolishment		\$.40 County R&B Levy	
	Yes	No	Yes	No
Boone	130	27	96	57
Brush Creek	59	34	46	40
Clark	220	91	120	178
Elk Creek	61	6	48	18
Gasconade	121	39	94	60
Hart	139	53	95	82
Montgomery	34	97	24	104
Mountain Grove	524	613	*	*
Pleasant Valley	183	400	155	398
Union	247	32	206	64
Van Buren	36	72	23	84
Wood	151	108	104	145
Absentee	91	76	56	53
Total	1,996	1,648	1,067	1,283

* The Mountain Grove township is encompassed by the Mountain Grove Special Road District and voted on a separate road levy. The results of that vote are noted below.

	\$.07 Mountain Grove Special Road Levy	
	Yes	No
Mountain Grove	447	706

THE ABOLISHMENT

State law provides the manner in which the abolishment of township government is to proceed. The law includes provisions for the transfer of title to township owned property, for the outstanding obligations and liabilities of the townships, for the turnover of township records, and for the change in township and county officials.

Townships began turning assets over to the County Clerk the day after the election

Section 65.620, RSMo, states, “Upon the abolition of the township organization, title to all property of all kinds theretofore owned by the several townships of the county shall vest in the county and the county shall be liable for all outstanding obligations and liabilities of the several townships.” This statute further requires townships to promptly deliver all property to the county.

Beginning on April 4, 2001, township officials began delivering property owned by each township to the county. The county received a total of \$339,703 from the townships’ bank accounts. Based upon the ratio between each township’s general and road levies, the County Clerk placed \$264,364 into the county’s special road and bridge fund and \$75,339 into the county’s general fund.

The amount of cash in bank accounts turned over to the county, by each township, is as follows:

<i>Township</i>	<i>Amount</i>
Boone	\$ 15,629
Brush Creek	33,786
Clark	43,255
Elk Creek	16,329
Gasconade	41,127
Hart	52,303
Montgomery	42,065
Mountain Grove	904
Pleasant Valley	20,484
Union	15,018
Van Buren	18,293
Wood	<u>40,510</u>
Total	339,703

The townships also turned over personal property. The following is a list prepared by the County Clerk of all township personal property turned over to the county.

Personal Property turned over to the county by Townships:

Boone

Fiat Allis road grader
2 new chains
2 used chains

Clark

Gallion road grader
300 gallon fuel tank and stand
Approximately 200 gallons of fuel

Gasconade

Gallion road grader
1979 Chevrolet dump truck
Case backhoe
Air compressor
Approximately 480 gallons of fuel
Approximately 250 gallons of gas
Approximately 55 gallons of hydraulic oil
1 set of used chains

Montgomery

Champion road grader
300 gallon fuel tank
6 used chains

Mountain Grove

None*

Union

Fiat Allis road grader

Van Buren

None**

Brush Creek

Gallion road grader
1 set of used chains
300-gallon fuel tank and stand
Approximately 150 gallons of fuel

Elk Creek

Gallion road grader
Approximately 150 gallons of fuel
30 gallons of motor oil
15 grader blades

Hart

John Deere road grader
1977 Ford pickup
Air compressor
300 gallon fuel tank and stand
Approximately 200 gallons of fuel
4 used chains
8 grader blades
Used tires

Pleasant Valley

John Deere road grader
JCB backhoe
Chevrolet dump truck
Coleman air compressor
Stihl chainsaw
3 pair of grader chains
8 recap grader tires
Approximately \$450 in tools and supplies

Wood

Gallion road grader
75 gallon fuel tank
Twenty 7-foot grader blades

*No personal property was turned over by the Mountain Grove Township, which is encompassed by the Mountain Grove Special Road District. This political subdivision is still in existence and owns road equipment.

**The Van Buren Township sold its grader to a township employee and did not turn over any personal property to the county.

On September 22, 2001 the county sold several pieces of township equipment at auction receiving approximately \$39,000 in proceeds. The remaining assets have been placed on the county's general fixed asset records and added to the county's property insurance policy.

The Pleasant Valley Township also owned 3.7 acres with a building on it that became county property upon the abolishment. The Wright County Assessor's office has appraised the property at \$11,100 and the building at \$10,800.

Most of the townships also had insurance policies in effect that had not yet lapsed at the time of the abolishment. The County Clerk contacted the various insurance companies of the townships and sought refunds. The following table reflects the County Clerk's list of insurance refunds received by the county as a result of the abolishment.

Refunds received by the county on township insurance policies:

<i>Township</i>	<i>Amount</i>
Boone	\$ 82
Brush Creek	185
Clark	1,417
Elk Creek	784
Gasconade	2,571
Hart	1,993
Montgomery	0
Mountain Grove	0
Pleasant Valley	1,830
Union	120
Van Buren	35
Wood	<u>0</u>
Total	9,017

The amount of refund the county received for Clark Township, as shown above, includes \$1,234 for an insurance premium the Clark Township had mistakenly double paid just prior to the abolishment election.

Approximately \$2,800 in insurance refunds are still due to the county

Township records indicate there may be as much as \$2,800 in additional insurance refunds due to the county, which have not been collected. We identified payments made by Wood, Clark, Montgomery, and Pleasant Valley Townships for insurance premiums just prior to the abolishment for which refunds appear due. The County Clerk is following up on these insurance policies to ensure all refunds due to the county are received.

Wright County is responsible for paying more than \$89,000 in township liabilities

Along with cash, personal property, and real estate, the townships also submitted more than \$89,000 in unpaid liabilities to the county. The following is a list obtained from the Wright County Clerk of township liabilities subsequent to the abolishment. However, there may be additional liabilities unknown to the county at the time of our audit.

Unpaid township liabilities submitted to the county for payment:

<i>Township</i>	<i>Amount</i>
Boone	\$ 0
Brush Creek	1,835
Clark	1,424
Elk Creek	160
Gasconade	837
Hart	45
Montgomery	1,938
Mountain Grove	0
Pleasant Valley	79,993
Union	1,954
Van Buren	0
Wood	<u>898</u>
Total	89,084

Pleasant Valley Township had the largest unpaid liability at the time of the abolishment due to a \$79,540 outstanding lease purchase agreement for a grader. Also reflected in the amounts above are two townships, Gasconade and Union, who because of poor record keeping wrote checks from their bank accounts in excess of their account balance and overdrew their accounts at the time of the abolishment. Gasconade and Union Townships overdrew their accounts by \$792 and \$370, respectively. Wright County paid these amounts.

All amounts listed on the table above have been paid by Wright County except for the outstanding lease purchase agreement of \$79,540. The county has plans to pay the lease payments as they become due.

Problems were identified with townships' legal compliance, records, and transactions

Our audit of the abolishment of the township organization form of government in Wright County identified, noncompliance with state law, incomplete township records, and unusual and questionable township transactions.

The following is a summary of the problem areas identified:

- **Townships failed to file annual reports with the State Auditor’s Office.**

Section 105.145, RSMo, requires townships to file a financial report with the State Auditor’s Office annually. The financial report is to be filed within four months after the end of the township’s fiscal year. As shown below most of the townships have failed to comply with state law. The following table shows, by township, the last year reported to the State Auditor and the date it was received.

<u>Township</u>	<u>Reported Year Ending</u>	<u>Date Received</u>
Boone	December 31, 1993	November 16, 1994 (1)
Brush Creek	December 31, 1999	April 3, 2000 (2)
Clark	December 31, 1999	May 1, 2000 (2)
Elk Creek	December 31, 1997	August 21, 1998 (1)
Gasconade	December 31, 1996	May 7, 1997 (1)
Hart	June 30, 1999	February 14, 2000 (2)
Montgomery	June 30, 2000	August 25, 2000
Mountain Grove	December 31, 2000	February 1, 2001
Pleasant Valley	December 31, 1996	January 27, 1997 (1)
Union	December 31, 1999	March 10, 2000 (2)
Van Buren	December 31, 2000	February 9, 2001
Wood	December 31, 1998	March 10, 1999 (1)

- (1) No financial report has been received by the State Auditor’s Office for two or more years.
- (2) No financial report for the year ending 2000 received by the State Auditor’s Office.

By failing to prepare and submit an annual financial report to the State Auditor's Office, the townships have violated state law and prevented taxpayers access to necessary financial information of the township.

- **Some township records were incomplete.**

Section 65.620, RSMo, requires that upon the abolition of township organization, all township officers promptly deliver to the appropriate county officer all records pertaining to their offices. During our review of the township records turned over to the County Clerk, we noted that some of the townships’ records were incomplete. For example, we noted missing bank statements, a lack of investment records, and incomplete check registers for several of the townships. Records turned over by the Gasconade Township were not sufficient to compile complete financial data. The Gasconade Township did not maintain a running balance in their check register, did not retain bank statements, and did not maintain fund ledgers or any other record of township receipts.

- **Other problem areas were identified and include the following:**

Van Buren Township sold a grader with an estimated value ranging from \$12,000 to \$27,000 to an employee for only \$2,000 just prior to the abolishment.

Montgomery Township wrecked a grader and paid \$7,000 in medical costs for the grader operator.

Some townships did not carry worker's compensation insurance coverage subjecting themselves to possible financial loss.

Gasconade Township spent \$240 in legal fees to try to obligate the county to use township funds on Gasconade roads after the abolishment by entering into contracts with area rock haulers.

Pleasant Valley Township failed to file some payroll tax reports.

Payments to some township officials were in excess of amounts allowed by statute and appear questionable.

At least two townships hosted Christmas dinners and gave Christmas bonuses, which does not represent a necessary and prudent use of public funds.

Abolishment required changes in county officials

Prior to the abolishment of township organization, Cindy Cottengim served as County Treasurer and Ex-Officio County Collector. In addition, each of the 12 townships elected their own collector who was responsible for collecting property taxes from November through February of each tax year. The Ex-Officio County Collector was responsible for collecting the delinquent property taxes, and was paid a salary of \$31,160 annually by Wright County. Compensation for the township collectors was on a commission basis and was withheld from property taxes collected by the township collectors. Commissions withheld from taxes collected by township collectors totaled \$36,555 during the four months ended February 28, 2001.

As required by Section 65.620(1), RSMo, upon the abolishment of the townships, Cindy Cottengim became the Wright County Collector, and is now responsible for collecting all property taxes levied in Wright County. In accordance with Section 65.620(3), RSMo, the terms of office of the township collectors expired upon the abolition of the township organization.

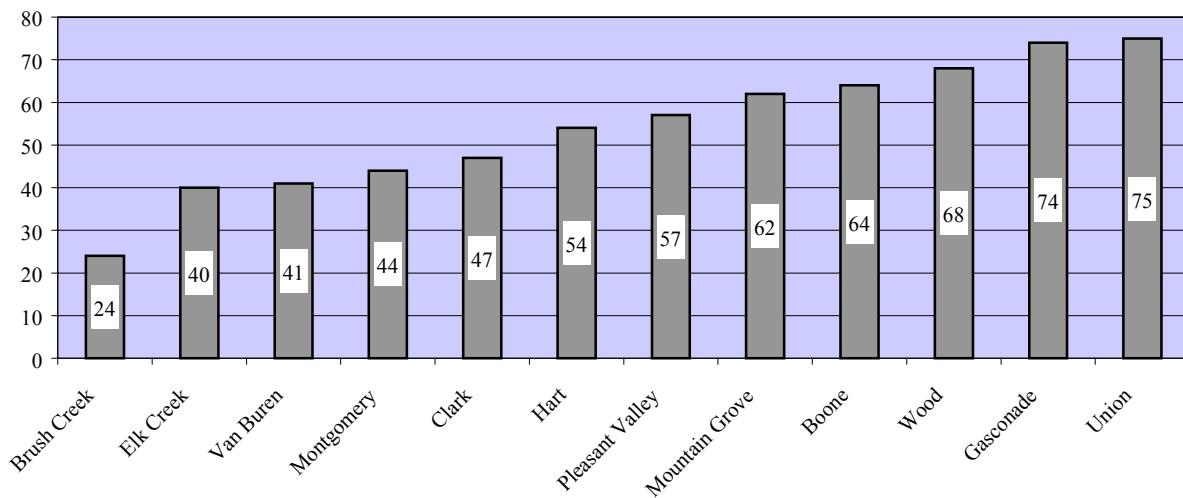
The Wright County Commission appointed Naomi Gray on April 4, 2001 to serve as Wright County Treasurer. She continued to serve in that capacity until Governor Holden appointed Faye Campbell to the position on June 8, 2001. Based upon state law and decisions made by the Wright County Salary Commission, the county has determined the salary of the County Treasurer to be \$23,060 per year, and the salary of the County Collector remains at \$31,160 per year.

THE FUTURE

Wright County is now responsible for all road maintenance and improvement

Wright County has approximately 650 miles of county roads that were divided among the various townships prior to the abolishment. As a result of the abolishment the county is now responsible for all county roads, except the 62 miles of road in the Mountain Grove Special Road District. The following chart shows the miles of road by township prior to the abolishment.

650 Total Road Miles by Township



Prior to the abolishment, the county's responsibility for roads consisted of building and maintaining all county bridges and all county paved roads. The county also performed maintenance on culverts and cut brush along county roads. At the request of a township the county also offered assistance by spreading gravel or chat to rebuild roads or perform snow removal. The county would occasionally provide funding to the townships for special projects.

The county's road efforts are funded through the county's special road and bridge fund. The main source of revenue to this fund is the County Aid Road Trust (CART) revenue received from the state. Wright County received approximately \$900,000 in CART revenues in 2000.

Each of the 12 townships were responsible for grading and maintaining all the gravel roads within their respective townships. The township's road efforts were funded by the property taxes levied by each township. These tax levies generated approximately \$300,000 per year in revenue.

As a result of the abolishment, the county has undertaken efforts to secure additional funding for the responsibilities of township roads.

Wright County pursues various alternatives to obtain funding for roads

The Wright County Commission considered placing on the August 2001 ballot a proposition for a \$.35 levy per \$100 of assessed valuation for the maintenance of county roads and bridges outside the special road district. However, the County Commission withdrew the proposition due to legal questions.

Each township had a general and a road and bridge tax levy prior to the abolishment. The townships' general tax levies ranged from seven to ten cents per \$100 assessed valuation. Because the townships general levies were the result of an allocation of 20 percent of the county's \$.50 general levy, the Wright County Clerk contacted the State Auditor's Office to determine what effect the abolishment of the township's general levies would have on the county's general revenue tax rate ceiling. It was determined the result would be a \$.06 increase in the county's tax rate ceiling for general revenue.

Attorney General's Opinion No. 18, 1986 to Lybyer indicates that a county that abolishes the township form of government cannot impose a road and bridge levy without voter approval. In an effort to obtain clarification on the status of the townships' road and bridge levies after the abolishment, the Wright County Prosecuting Attorney has requested an attorney general's opinion on whether the road and bridge levies of the townships can be transferred to the county. No opinion had been returned as of our fieldwork completion date.

On November 6, 2001 Wright County voters approved a \$.005 sales tax for road and bridge purposes. The issue passed 849 (Yes) to 664 (No). The sales tax will become effective in April 2002, and Wright County anticipates it will generate approximately \$650,000 annually.

The ballot question also called for the elimination of the Mountain Grove Special Road District's \$.25 road and bridge levy, and to replace it with 30 percent of the proceeds from the sales tax. This \$.25 road and bridge levy generated approximately \$95,000 annually, but 30 percent of the sales tax revenue is anticipated to be \$195,000 annually.

Outlook and concluding remarks

Given the limited guidance to follow, the abolishment process in Wright County appears to have been carried out efficiently and in compliance with the Attorney General Opinion and the limited amount of law on the subject. The county did not experience a major, immediate financial impact from the abolishment of the township organization and the related failure of the countywide road and bridge tax levy because the townships had already collected their current taxes for 2000. The funding of future road and bridge activities appears secured with the recently approved \$.005 sales tax. This sales tax will replace the townships road and bridge tax levies eliminated after the abolishment, and provide Wright County with the funding necessary for the additional responsibility for township roads. Wright County should continue to monitor their funding responsibilities of township roads, and ensure legal guidance is obtained concerning the implementation of their new sales tax and agreement with the Mountain Grove Special Road District.

APPENDICES

Appendix A-1

ABOLISHMENT OF TOWNSHIP GOVERNMENT IN WRIGHT COUNTY
 RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
 FOUR MONTHS ENDED APRIL 30, 2001
 (Unaudited)

	Brush					Mountain		Pleasant				
	Boone	Creek	Clark	Elk Creek	Hart	Montgomery	Grove	Valley	Union	Van Buren	Wood	Total
RECEIPTS	\$											
Property taxes and other	14,558	8,720	19,463	9,633	23,632	26,897	24,241	45,983	24,603	12,395	35,438	245,563
Total receipts	14,558	8,720	19,463	9,633	23,632	26,897	24,241	45,983	24,603	12,395	35,438	245,563
DISBURSEMENTS												
Road maintenance and administration	9,011	1,502	4,306	2,039	7,458	10,074	27,800	41,702	13,505	4,020	5,330	126,747
Turnover to county*	15,629	33,786	43,255	16,329	52,303	42,065	904	20,484	15,018	18,293	40,510	298,576
Total disbursements	24,640	35,288	47,561	18,368	59,761	52,139	28,704	62,186	28,523	22,313	45,840	425,323
RECEIPTS OVER (UNDER)												
DISBURSEMENTS	(10,082)	(26,568)	(28,098)	(8,735)	(36,129)	(25,242)	(4,463)	(16,203)	(3,920)	(9,918)	(10,402)	(179,760)
CASH BALANCE, January 1	10,082	26,568	28,098	8,735	36,129	25,242	4,463	16,203	3,550	9,918	10,402	179,390
CASH BALANCE, April 30**	0	0	0	0	0	0	0	0	(370)	0	0	(370)

* Financial records of Gasconade Township were not sufficient to obtain complete financial data, and therefore are not presented. Gasconade Township turned over \$41,127 to the County Clerk on April 6, 2001.

**The negative cash balance for Union Township is the result of an overdraft of their bank account after the abolishment. Wright County subsequently paid the \$370 to the bank.

Appendix A-2

ABOLISHMENT OF TOWNSHIP GOVERNMENT IN WRIGHT COUNTY
 RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
 YEAR ENDED DECEMBER 31, 2000
 (Unaudited)

		Brush					Mountain	Pleasant				Total	
	\$	Boone	Creek	Clark	Elk Creek	Hart	Montgomery	Grove	Valley	Union	Van Buren	Wood	Total
RECEIPTS													
Property taxes and other		23,245	13,566	29,364	15,700	37,632	23,109	28,579	61,108	32,578	24,423	38,867	328,171
Total receipts		23,245	13,566	29,364	15,700	37,632	23,109	28,579	61,108	32,578	24,423	38,867	328,171
DISBURSEMENTS													
Road maintenance and administration		16,640	6,833	21,964	17,321	27,687	28,658	34,189	79,315	36,802	29,211	49,978	348,598
Total disbursements		16,640	6,833	21,964	17,321	27,687	28,658	34,189	79,315	36,802	29,211	49,978	348,598
RECEIPTS OVER (UNDER)													
DISBURSEMENTS		6,605	6,733	7,400	(1,621)	9,945	(5,549)	(5,610)	(18,207)	(4,224)	(4,788)	(11,111)	(20,427)
CASH BALANCE, January 1		3,477	19,835	20,698	10,356	26,184	30,791	10,073	34,410	7,774	14,706	21,513	199,817
CASH BALANCE, December 31		10,082	26,568	28,098	8,735	36,129	25,242	4,463	16,203	3,550	9,918	10,402	179,390

Appendix B

ABOLISHMENT OF TOWNSHIP GOVERNMENT IN WRIGHT COUNTY
 ASSESSED VALUATIONS, TAX LEVIES AND DELINQUENT TAXES
 YEAR ENDED DECEMBER 31, 2000

Township	Assessed Valuation	Tax Levy Per \$100 of Assessed Valuation			Delinquent Taxes At April 1, 2001
		General Revenue	Road and Bridge		
Boone	\$ 5,189,027	\$ 0.08	\$ 0.29	\$ 3,040	
Brush Creek	3,010,753	0.07	0.30	1,540	
Clark	7,196,195	0.07	0.30	3,810	
Elk Creek	3,156,587	0.08	0.32	1,110	
Gasconade	6,937,119	0.10	0.34	3,970	
Hart	6,853,956	0.10	0.30	3,150	
Montgomery	4,096,338	0.10	0.36	2,050	
Mountain Grove *	39,172,788	0.07	0.00	10,570	
Pleasant Valley	17,154,042	0.07	0.28	10,430	
Union	6,902,218	0.08	0.30	3,450	
Van Buren	3,841,406	0.08	0.32	2,030	
Wood	11,451,575	0.09	0.27	4,270	
				<u>\$ 49,420</u>	

* The Mountain Grove township was encompassed by the Mountain Grove Special Road District which had a levy for road and bridge purposes of 0.25.

Appendix C

ABOLISHMENT OF TOWNSHIP GOVERNMENT IN WRIGHT COUNTY
TOWNSHIP ELECTED OFFICIALS
APRIL 3, 2001

Boone

Glynda Dickinson, Clerk
Johnnie Lemons, Board Member
Charlie Miller, Board Member
Faron Adamson, Trustee
Billie McKneelen, Collector

Clark

Robin Hutson, Clerk
Della Storms, Board Member
Joe Locke, Board Member
Russell Raney, Trustee
Nadine Locke, Collector

Gasconade

Janettie Johnson, Clerk
Jack Hicks, Board Member
Jim E. Sampson, Board Member
Ray Johnson, Trustee
Beulah Short, Collector

Montgomery

Ruth Wade, Clerk
Conley McNeil, Board Member
Kenneth Coble, Board Member
Kenneth Wade, Trustee
Clarissia Washburn, Collector

Brush Creek

Pat Taylor, Clerk
Don Taylor, Board Member
Kenneth Jones, Board Member
Junior Pasley, Trustee
Jodi Stigall, Collector

Elk Creek

Lori Shaver, Clerk
Tom Jennings, Board Member
Jim Stewart, Board Member
Donald Long, Trustee
Cathern Long, Collector

Hart

Tammy Williams, Clerk
Zach Williams, Board Member
Paul Vanderbogart, Board Member
Helen Sanders, Trustee
Wayne Dixon, Collector

Mountain Grove

Harvey Carder, Clerk
Paul Gasperson, Board Member
Afton Gilley, Board Member
Eddie Welch, Trustee
Rosa Ault, Collector

Pleasant Valley

Mona Cox, Clerk
Frank Williams, Board Member
Terry Allen, Board Member
Doyle Cox, Trustee
Deanna Cornelius, Collector

Van Buren

Arlene Ellis, Clerk
Larry Turner, Board Member
Leotta Moore, Board Member
Karen Sinning, Trustee
Ruth Rippee, Collector

Union

Delbert Cook, Clerk
Jerry Hicks, Board Member
Bill Alford, Board Member
Phyllis Cook, Trustee
Paulette Barrett, Collector

Wood

Carol Barnes, Clerk
Bret Barnes, Board Member
Drace Feston, Board Member
Shirley Moore, Trustee
Tracy Chadwell, Collector