



Susan Montee, CPA  
Missouri State Auditor

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February 2007

# Special Road District Financial Reporting Practices



Office Of  
Missouri State Auditor  
Susan Montee

February 2007

**Missouri currently has 244 special road districts within 57 counties. The primary duty of special road districts is to maintain approximately 9,100 miles of county roads located within their boundaries. Our audit of special road district financial reporting practices noted the following problems.**

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The financial reporting practices of Missouri's special road districts need improvement and there is an overall lack of accountability over the road district operations. The special road districts received approximately \$34.8 million and \$32.7 million in total revenues during 2005 and 2004, respectively. Revenue amounts vary significantly among the districts and ranged from approximately \$900 to \$2 million. Our review noted many special road districts are not filing financial reports with the State Auditor's Office as required by state law, and some financial reports filed were incomplete and did not provide sufficiently detailed information.

Most counties provide financial assistance to the special road districts; however, many do so without benefit of a written agreement. Monitoring procedures reported by counties were inconsistent and a few counties provided no information regarding monitoring procedures or indicated no procedures were in place for the period reviewed. State agencies provide little, if any, monitoring of special road district financial activity, and special road districts are not required to obtain independent audits.

Counties have different methods for assessing permanent road levies and distributing the property tax monies generated from those levies, even though the same statutory provisions are in existence.

The Missouri General Assembly should review the laws pertaining to special road district financial reporting practices. Consideration should be given to strengthening the reporting requirements and rectifying inconsistencies between types of special road districts. Applicable county and state officials should improve monitoring and assistance to help improve the districts' financial reporting and accountability.

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YELLOW SHEET

SPECIAL ROAD DISTRICT FINANCIAL REPORTING PRACTICES

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STATE AUDITOR'S REPORT



**SUSAN MONTEE, CPA**  
**Missouri State Auditor**

Honorable Matt Blunt, Governor  
and  
Members of the General Assembly

We have audited the financial reporting practices of Missouri's 244 special road districts located in 57 counties. The scope of this audit included, but was not necessarily limited to, the years ended December 31, 2005 and 2004. The objectives of this audit were to:

1. Review the special road districts' compliance with state laws pertaining to financial reporting practices.
2. Identify common problems in special road districts financial reporting practices and determine if improvements are needed, including potential changes in applicable state laws.
3. Review monitoring procedures over county funds provided to special road districts.
4. Review counties' handling of road and bridge related property tax levies.

Our methodology to accomplish these objectives included reviewing financial reports or audits and property tax rate information filed with the State Auditor's Office, and information obtained from surveys of county officials in counties with special road districts.

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.

The following Executive Summary; Objectives, Scope, and Methodology; Results; and, Appendixes sections present our comments, observations, and results regarding our audit of the special road district financial reporting practices.



Susan Montee, CPA  
State Auditor

December 28, 2006 (fieldwork completion date)

The following auditors participated in the preparation of this report:

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## EXECUTIVE SUMMARY

## SPECIAL ROAD DISTRICT FINANCIAL REPORTING PRACTICES EXECUTIVE SUMMARY

The financial reporting practices of Missouri's 244 special road districts need improvement and this report indicates an overall lack of accountability over special road district operations. Total annual revenues for these road districts were approximately \$34.8 million and \$32.7 million during 2005 and 2004, respectively. Overall revenue amounts vary significantly among the special road districts. Over one-half of the districts for which information was provided had estimated revenues totaling \$100,000 or less, and amounts ranged from approximately \$900 to \$2 million. Our review noted many special road districts are not filing annual financial reports with the State Auditor's Office as required by law, and some financial reports that were filed did not provide sufficient information. Monitoring procedures over county funds provided to special road districts are inconsistent, and some counties indicated no monitoring is performed.

State laws require all special road districts to file annual financial reports with the State Auditor's Office. For fiscal years ending in 2005, 46 of the 244 districts (approximately 19 percent) did not file a financial report with the State Auditor's Office; and, of the 198 districts with current reports on file, 45 of the districts (approximately 23 percent) had not been regularly reporting over the last several years. A review of financial reports filed by 57 special road districts showed that some reports were incomplete or did not provide sufficiently detailed information. Additionally, only certain special road districts are required by law to provide annual settlements to the county commission and highway and transportation commission.

Most counties provide financial assistance to the special road districts; however, many do so without benefit of a written agreement. Monitoring procedures reported by counties were inconsistent and a few counties provided no information regarding monitoring procedures or indicated there were none in place for the period reviewed. In addition, state agencies provide little, if any, independent monitoring of special road district financial activity, and special road districts are not required to obtain independent audits.

It was also noted that counties have different methods for assessing permanent road levies and distributing the property tax monies generated from those levies even though the same statutory provisions are in existence. This results in permanent road levies varying among county and/or district residents. Also, the percentages used to allocate property tax revenues between the county and the special road district varied.

The Missouri General Assembly should review the laws pertaining to special road district financial reporting practices. Consideration should be given to strengthening the reporting requirements and rectifying inconsistencies between types of special road districts. Applicable county and state officials should improve monitoring and assistance to help strengthen the special road districts' financial reporting and accountability.



## OBJECTIVES, SCOPE, AND METHODOLOGY

## SPECIAL ROAD DISTRICT FINANCIAL REPORTING PRACTICES OBJECTIVES, SCOPE, AND METHODOLOGY

Various statutory provisions allow counties to organize special road districts. The type of special road districts which can be organized vary and are dependent upon certain factors, such as type of county organization (township, non-township, charter), county classification (first, second, third, or fourth), and location and size of a city, town or village within the road district territory. Sections 233.010 to 233.165, 233.170 to 233.315, and 233.320 to 233.445, RSMo, authorize counties to organize city or town, non-township county, and township county special road districts, respectively. These statutory provisions also address such issues as selection and term of special road district commissioners, and powers of the special road districts.

Special road district boards have the power to levy and collect property taxes for road and bridge and debt service (general obligation bonds) purposes. Special road districts may receive road and bridge property tax revenues from two separate tax levies: a permanent county road and bridge levy and a four-year district road and bridge levy. Property taxes represent the main source of receipts for most special road districts. Other significant funding sources include the distribution of county aid road trust (CART) and sales tax monies from counties.

There are 244 special road districts in the state. Of the state's 114 counties, 57 have special road districts with the number of special road districts in these counties ranging from 1 to 25. Special road districts are responsible for maintaining public roads, bridges, and culverts within their boundaries, except for those controlled by the state highway and transportation commission or those within the corporate limits of a city or village.

Reporting requirements vary among special road districts. Section 105.145, RSMo, requires all special road districts to file a financial report with the State Auditor's Office (SAO) annually. Special road districts in 2nd, 3rd, and 4th class counties should provide financial data to the county for inclusion in the county's annual published financial statement as required by Section 50.800, RSMo. While city or town special road districts organized under Section 233.010, RSMo, are required to make an annual settlement with the county commission each year and also provide a copy of this settlement to the state department of transportation; there is no similar reporting requirement for the other types of special road districts.

There is no statutory requirement for special road districts to obtain independent audits.

### **Objectives**

The objectives of this report were to 1) review the special road districts' compliance with state laws pertaining to financial reporting practices; 2) identify common problems in special road district financial reporting practices and determine if improvements are needed, including potential changes in applicable state laws; 3) review monitoring procedures over county funds provided to special road districts, and; 4) review counties' handling of road and bridge related property tax levies.

## **Scope**

The scope of this audit included, but was not necessarily limited to, the years ended December 31, 2005 and 2004.

Information used to compile this report included:

- County and special road district assessed valuations, property tax levies, annual financial reports, and related information submitted to and maintained by the SAO.
- Survey information received from county officials of counties containing special road districts, including the miles of roads maintained by the special road districts, the amount of county monies paid to the special road districts, and county procedures to monitor the special road districts' use of county monies.

## **Methodology**

All political subdivisions of the state, including special road districts, are required to report annual assessed valuation and property tax levy information to the SAO. This information was used to estimate property tax revenues for each special road district for 2005 and 2004. Based on historical tax collection data, special road district property tax revenues were estimated as 92 percent of total taxes levied. In addition, special road districts are required to file annual financial reports with the SAO, as provided by Section 105.145, RSMo. Special road districts that did not file a financial report for fiscal periods ending in the year 2005 have been identified. This information is presented in Appendix A.

Survey information was requested from county officials of counties containing special road districts. Requested information included the number of road miles maintained by each special road district; amounts of County Aid Road Trust, sales taxes, and other county monies distributed to the special road districts; and, a description of the procedures to monitor the special road districts' expenditure of county monies. Related information is presented in Appendix B.

A financial report for one special road district from each of the 57 counties containing road districts was selected for review. The special road district with the largest assessed valuation that had filed a report from each of the counties was chosen for review. Reports reviewed included varying fiscal periods ending in 2002, 2003, 2004, and 2005. Financial reports prior to 2005 were reviewed in those cases where more current reports had not been filed.

## **Limitations**

Appendixes A and B present unaudited financial data of the special road districts and counties.

Revenue amounts discussed in this report are based on property tax data maintained by the SAO and information provided by counties based on survey requests. Thus, districts could have other revenue sources not presented in this report.

Four counties (Cass, Clay, Holt, and Sullivan) did not reply to survey requests.

Counties handle the assessment of permanent road levies and subsequent distribution of the related property tax revenues differently even though the same statutory provisions apply. In some counties the permanent road levy is set on a county-wide basis, while in other counties it is determined on a district by district basis. Also, some counties allocate these monies based on percentages outlined by statute, while others use different percentages or do not retain any of these monies.

There are four special road districts which have properties that lie in two adjoining counties. The presentation of information for these districts varies between the two appendixes and is explained there.

Special road districts that have been dissolved and notification sent to the State Auditor's office prior to December 31, 2006 have not been included. These include the Clever Special Road District and Terrell Creek Special Road District of Christian County, the Shannon Valley Special Road District of Dade County, the Carterville Special Road District of Jasper County, and the Eldon Special Road District of Miller County. After dissolution of a special road district, maintaining the roads becomes the county's responsibility.

## RESULTS

## SPECIAL ROAD DISTRICT FINANCIAL REPORTING PRACTICES RESULTS

The state of Missouri has 244 special road districts within 57 counties. These special road districts received approximately \$34.8 million and \$32.7 million in property taxes and county funds during the years ended December 31, 2005 and 2004, respectively. The special road districts' primary duty is to maintain approximately 9,100 miles of county roads located within their boundaries. This report discusses the financial reporting requirements and practices of these special road districts.

### **1. Annual Financial Reports Filed with the SAO**

Section 105.145, RSMo, requires the special road districts to file annual financial reports with the State Auditor's Office (SAO). The law requires that the financial report provide certain information and be submitted by deadlines as prescribed by the SAO in the code of state regulations (CSR). The CSR allows the districts to use a standard form available from the SAO or determine the form of reporting, but requires certain minimal information to be included. If used, the standard SAO reporting form satisfies the statutory and CSR reporting requirements. For districts with cash receipts totaling \$10,000 or less during a reporting period, the law requires that only limited summary receipts, disbursements, and cash information must be reported. A district may submit an audit report prepared by a certified public accountant in lieu of an unaudited financial report. Annual financial reports must be filed within 4 months after the district's fiscal year end if unaudited or within 6 months after the district's fiscal year end if audited.

- **About one-fifth of the special road districts do not file financial reports**

As of December 31, 2006, 46 of the 244 special road districts (approximately 19 percent) had not filed an annual financial report with the SAO for applicable fiscal periods ended during the year 2005. Appendix A identifies the specific special road districts that have not filed a report. Four of those 46 had not filed a report in more than 5 years. Many of the 198 districts that did have current reports on file missed the statutory reporting deadline by several months. In addition, a review of the five most recent financial reports on file for these 198 districts showed that 45 of them (approximately 23 percent) had not regularly reported over the last several years. For example, we noted a special road district had reports on file pertaining to the years 1989, 1990, 1992, 1998, and 2005 with nothing submitted for the other years. Thus, a current report on file is not necessarily an indicator of regular and timely reporting or compliance with the law.

Special road districts are considered in compliance with statutory provisions whether they submit 1) a financial report using the standard form (developed to satisfy state regulations) provided by the SAO; 2) an independent audit report; 3) a report from the county auditor for 2nd class counties; or, 4) financial information in whatever format they choose to provide. Also, districts are considered in compliance if information is provided in the county's annual published financial statements. Therefore, in those cases where

the special road district is not complying, there is no evidence that information is being made available to the public.

Annual financial reporting is required by law and is necessary to keep district citizens informed of activities being funded with public monies on an ongoing basis.

- **Some financial reports are incomplete or do not provide sufficient details.**

We reviewed 57 special road district financial reports submitted for fiscal periods ended during the years 2002, 2003, 2004, and 2005. These special road districts reported total revenues of approximately \$17.5 million. Reporting formats varied widely for those reports reviewed. Many of the reports did not contain the minimum required information outlined in the CSR. For example, tax rate information and an attestation regarding accuracy and completeness by the district's financial officer was not provided for several districts. For a few districts there was no summary of receipts and/or disbursements and the cash balance did not agree between successive years' annual reports. Several districts using the standard SAO form did not return all pages, which may have resulted in some information being omitted. Reported revenues were not always clearly identified as to their source and were sometimes just totals with no breakdown by type of receipt. Also, some reported revenues appear to have been included in an incorrect receipts category. Complete and detailed reporting is necessary to properly inform the special road districts' residents and taxpayers of financial activities, taxation, and debt of the special road district.

## **2. County Funds Disbursed to Special Road Districts**

Based on estimates of property tax revenues using tax rate data maintained by the SAO and information provided on county survey responses, it appears the major revenue source for most special road districts is property taxes, which account for approximately 60 percent of total estimated revenues. Monies provided to the road districts by counties account for the other 40 percent.

- **Counties provide significant funding to special road districts**

During 2005 and 2004, respectively, counties provided funding to special road districts totaling approximately \$13.6 and \$12.9 million. The majority of these amounts are comprised of County Aid Road Trust (CART) and sales tax funds.

All counties in the state receive County Aid Road Trust (CART) funds. These funds represent a portion of the state's gasoline tax, motor vehicle sales tax, and certain other state monies. Constitutional and statutory provisions restrict the use of this money to construction, reconstruction, maintenance, and repair of county roads, bridges, and highways; and, requires that CART funds be expended under the control and supervision of the county commission. Survey results indicate that about two-thirds of the counties with special road districts provided CART funding to at least one or more of the districts during 2004 and 2005.

Some counties collect general and/or special-purpose sales taxes approved by voters. Revenues generated by such sales taxes are restricted to uses provided for by law and/or ballot language (i.e., improvements to county roads and bridges). Survey results indicate that approximately one-third of the counties with special road districts provided sales tax funding to at least one or more of the districts during 2004 and 2005.

- **Use of county funds not consistently monitored**

Survey results indicate that counties have different methods for handling the distribution of county monies to special road districts. Of the 53 counties which responded to our survey, 40 provide CART and/or sales tax monies to the special road districts. Sixteen of these counties have entered into written agreements with the districts regarding the use of county monies. A review of contractual documents showed some addressed allowable uses of the county monies only, while several contracts contained additional terms. For example, some counties required financial reporting by the district (i.e.; annual financial report, listing of expenditures with county monies, paid invoices), some counties required that county monies be accounted for separately, some contracts specified particular projects or uses and related estimated costs, and one contract required project and inspection approval prior to payment. Twenty of the 40 counties providing CART and/or sales tax monies do not have written agreements but use some other method (such as budget information, periodic financial reporting, published financial statement information) to monitor the use of county monies. Four counties provided no information regarding monitoring procedures or indicated there were no contractual or reporting procedures in place for the period of our review.

There appears to be no statutory authority for the County Commission to make these distributions to the special road districts without some type of contractual agreement and periodic monitoring. A monitoring process is necessary to provide some assurance the county monies distributed to other entities are expended in compliance with constitutional and statutory provisions and as intended by the county commission.

### **3. Oversight of Special Road Districts**

Special road districts are obligated to meet certain reporting requirements established by law or regulation and written agreements. Monitoring of districts' financial activities is minimal and there is no independent audit requirement.

- **State Auditor's Office review of financial reports is limited**

Special road districts are required to file annual financial reports with the SAO. As previously mentioned, many districts do not file reports on a regular and timely basis. However, the SAO does not have an established procedure to follow up with districts that miss their filing deadline. There is no enforcement authority or statutory penalty for not filing as required. Review of reports submitted is limited and the SAO retains the most recent 5 fiscal years' reports for each district. A list of political subdivisions with no current financial report on file is available on the SAO website at [www.auditor.mo.gov](http://www.auditor.mo.gov).



- **Only certain districts must report to the county and state**

Only special road districts organized under Section 233.010, RSMo, are statutorily required to make an annual settlement with the county commission each year and also provide a copy of this report to the Missouri Department of Transportation (MoDOT). MoDOT personnel indicated the annual settlements received are retained for two years, but no follow up procedures are applied if settlements are not received, and information provided is not reviewed. However, certain information is provided to the Federal Highway Administration for inclusion in a national highway statistical report. There is no similar reporting requirement for the other types of special road districts. However, many of the counties that provide funding to the districts do require some type of budgetary information or financial reporting.

- **No independent audit requirement**

There are no requirements that special road districts obtain independent audits. For fiscal years ending during 2005, only 8 special road districts submitted audit reports to satisfy the annual reporting requirement.

#### **4. Property Tax Levies**

Special road districts may receive road and bridge property tax revenues from two separate tax levies. Section 137.555, RSMo, authorizes counties to assess a permanent county road levy. Section 137.565, RSMo, authorizes special road districts to assess an additional four-year district road levy with voter approval.

- **Counties handle special road district levies differently**

A review of tax rate data maintained by the SAO and information provided on county surveys shows that counties handle the assessment of permanent road levies and subsequent distribution of the related property tax revenues differently. Some counties set the permanent levy on a county-wide basis in accordance with state law, while some counties allow the permanent levy to be determined on a district by district basis. This results in permanent road levies that vary among county residents depending on the county's procedures and the district in which a citizen resides. Statutory provisions provide for property taxes generated from the permanent levy to be allocated 80 percent to the special road district and 20 percent to the county in those cases where the monies relate to properties within the special road district. While the majority of counties did allocate the monies in this manner, we found that some counties split these monies using different percentages and some counties did not retain any of the permanent levy for properties within the special road district. A few special road districts include properties in two different counties. For two of these districts the counties levy the permanent road levies differently. As a result, tax rates for citizens living in the same district but separate counties are not uniform.

## 5. Overall Revenues

Based upon a combination of estimated property tax revenues and revenues reported on county surveys, it is clear that overall revenue amounts vary greatly between special road districts.

- Four counties, which contain 14 special road districts in total, did not provide requested survey information. A review of overall estimated revenue amounts for 2005 shows that 135 of the 230 districts for which information was obtained, had total revenues of less than \$100,000. Eighty-one districts had overall revenues between \$100,000 and \$499,000. Only 14 districts handled revenues of more than \$500,000. Estimated revenue amounts ranged from a low of \$914 to a high of \$2,005,289.

## APPENDIXES

APPENDIX A

SPECIAL ROAD DISTRICT FINANCIAL REPORTING PRACTICES  
INFORMATION FILED WITH THE STATE AUDITOR'S OFFICE

County / Special Road District	2005			2004			Annual Special Road District Financial Report for Fiscal Years Ending in 2005		
	Total Tax	Total Assessed Valuation	Estimated Tax Revenue (B)	Total Tax Levy (A)	Total Assessed Valuation	Estimated Tax Revenue (B)	Filed	If Not, Years Since Last Report Filed	
	Levy (A)	Valuation	Revenue (B)	Levy (A)	Valuation	Revenue (B)		1 to 5	More than 5
<u>Atchison County</u>									
Langdon	\$ 0.8500	2,242,772	15,475	0.8459	2,170,414	14,910	X		
Phelps City	0.5000	3,829,292	14,092	0.4959	3,380,239	12,337	X		
Tarkio	0.8500	17,024,766	117,471	0.8459	17,016,569	116,901	X		
Watson	0.7000	3,524,903	19,457	0.6959	3,466,294	19,029	X		
<u>Audrain County</u>									
Laddonia Farber	0.6378	13,486,585	71,994	0.6378	13,144,038	70,166	X		
Mexico	0.2878	143,978,471	304,976	0.2878	139,938,772	296,419		X	
Saling	0.6378	6,565,263	35,047	0.6378	6,183,815	33,010	X		
Vandalia	0.6378	31,578,410	168,572	0.6378	30,268,565	161,580		X	
<u>Barry County</u>									
Ash	0.2857	3,836,797	8,959	0.2942	3,485,041	8,380	X		
Butterfield	0.2844	12,466,204	29,076	0.2844	11,522,747	26,875	X		
Capps Creek	0.2810	6,436,153	13,311	0.2820	6,060,426	12,579	X		
Corsicana	0.3070	3,669,812	9,151	0.3133	3,257,029	8,289	X		
Crane Creek	0.2006	5,869,204	8,665	0.2041	5,108,382	7,674	X		
Exeter	0.3134	14,207,558	36,170	0.3144	13,098,773	33,444	X		
Flat Creek	0.2746	59,324,326	134,088	0.2746	53,351,720	120,589	X		
Greasy Creek	0.5215	1,791,458	8,030	0.5215	1,655,733	7,421	X		
Jenkins	0.1407	3,624,255	3,753	0.1407	3,503,755	3,628	X		
Kings Prairie	0.3285	7,726,430	20,522	0.3298	7,287,281	19,432	X		
Liberty	0.1107	703,774	573	0.1115	637,098	523	X		
McDonald	0.1541	3,290,760	3,732	0.1541	3,129,073	3,549	X		
Mineral Springs	0.2982	6,596,868	16,041	0.3013	6,124,804	15,047	X		
Mountain	0.1766	2,414,684	3,139	0.1782	2,105,150	2,761	X		
Pioneer	0.3166	1,629,424	4,186	0.3169	1,507,962	3,878	X		
Pleasant Ridge	0.2782	4,296,753	9,819	0.2801	4,009,110	9,224	X		
Purdy	0.3181	16,111,772	41,551	0.3201	15,038,159	39,026	X		
Roaring River	0.1367	18,133,373	18,244	0.1400	16,334,058	16,831	X		
Shell Knob	0.1612	21,663,367	25,702	0.1628	19,763,630	23,681	X		
Sugar Creek	0.2711	9,886,911	22,092	0.2714	9,135,466	20,433	X		
Viola	0.1253	23,883,560	22,026	0.1300	21,398,166	20,474	X		
Washburn	0.3152	8,731,565	22,341	0.3156	8,098,723	20,749	X		
Wheaton	0.3068	10,808,888	26,955	0.3113	9,951,556	25,181	X		
White River	0.1300	19,545,449	18,701	0.1314	17,453,406	16,879	X		
Monett (D)	0.1652	97,032,325	117,979	0.1652	89,182,005	108,434	X		
Ozark (D)	0.2581	6,810,699	14,538	0.2627	5,998,757	13,033	(D)	(D)	(D)
<u>Bates County (C)</u>									
Cornland	0.5245	707,589	3,414	0.5135	730,700	3,452		X	
South Hudson	0.5699	958,174	5,024	0.5700	925,028	4,851	X		

APPENDIX A

SPECIAL ROAD DISTRICT FINANCIAL REPORTING PRACTICES  
INFORMATION FILED WITH THE STATE AUDITOR'S OFFICE

County / Special Road District	2005			2004			Annual Special Road District Financial Report for Fiscal Years Ending in 2005		
	Total Tax	Total Assessed	Estimated	Total Tax	Total Assessed	Estimated	Filed	If Not, Years Since Last Report Filed	
	Levy (A)	Valuation	Revenue (B)	Levy (A)	Valuation	Revenue (B)		1 to 5	More than 5
<u>Benton County</u>									
Brandon	0.3500	1,298,858	3,346	0.3500	1,334,992	3,439	X		
Cole Camp	0.1966	10,772,409	15,587	0.1984	10,145,195	14,814	X		
Ionia	0.3500	2,527,039	6,510	0.3500	2,485,227	6,402	X		
<u>Boone County</u>									
Centralia	0.0475	55,709,425	19,476	0.0500	49,941,095	18,378	X		
<u>Camden County</u>									
Camdenton	0.1000	41,529,952	30,566	0.0900	38,690,151	25,628	X		
Horseshoe Bend	0.4500	230,220,150	910,751	0.4366	205,851,691	792,760	X		
Osage Beach (G)	0.1000	186,444,334	137,223	0.0900	165,661,183	109,734			X
<u>Cape Girardeau County</u>									
Cape	0.2681	542,367,536	1,070,208	0.2681	511,955,237	1,010,198	X		
<u>Cass County</u>									
Mount Pleasant	0.1993	215,111,868	315,536	0.2000	203,021,559	298,848			X
<u>Cedar County</u>									
Bear Creek	0.5887	4,606,225	22,914	0.5837	4,460,031	22,002	X		
Bethel	0.5899	766,027	3,819	0.5875	724,065	3,597			X
Caplinger Mills	0.5842	2,388,072	11,781	0.5797	2,385,018	11,678	X		
Cedar Hall	0.5899	882,645	4,401	0.5875	828,873	4,118	X		
Dunnegan	0.5831	1,052,380	5,181	0.5792	1,024,288	5,010			X
Eldorado Springs	0.5899	42,307,417	210,931	0.5840	41,963,849	207,125	X		
Independence	0.5899	802,139	3,999	0.5875	803,688	3,993			X
Jerico Springs	0.5899	771,597	3,847	0.5875	774,823	3,849	X		
Koncord	0.5670	2,920,660	13,946	0.5622	2,893,411	13,701	X		
Madison	0.5899	1,308,701	6,525	0.5875	1,288,452	6,401			X
Masters	0.5864	1,940,942	9,614	0.5838	1,606,524	7,927			X
Omer	0.5899	955,404	4,763	0.5865	936,779	4,645			X
Rowland	0.5899	4,756,109	23,712	0.5869	4,644,247	23,047			X
Stockton	0.2399	30,223,765	53,365	0.2375	26,314,091	45,997	X		
Dogwood	0.5899	672,385	3,352	0.5875	624,165	3,101	X		
<u>Christian County</u>									
Billings	0.3600	33,843,614	112,090	0.3600	28,897,335	95,708	X		
Garrison	0.0000	1,247,084	0	0.0000	1,175,027	0	X		
Nixa	0.0930	166,094,790	142,111	0.1004	136,920,978	126,471	X		
Ozark	0.1425	242,528,128	317,954	0.1541	204,266,957	289,593	X		
Selmore	0.1786	11,871,219	19,506	0.1877	10,425,594	18,003	X		
South Sparta	0.1699	7,996,508	12,499	0.1755	6,904,958	11,149	X		
Stoneshire	0.1420	2,283,214	2,983	0.1473	2,074,848	2,812	X		

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								1 to 5	More than 5
<u>Clark County</u>									
Wayland	0.3500	8,882,281	22,881	0.3500	8,729,491	22,487	X		
<u>Clay County</u>									
Claycomo	0.0000	(F)	(F)	0.0000	(F)	(F)	X		
Gladstone	0.0000	(F)	(F)	0.0000	(F)	(F)		X	
Liberty	0.0000	(F)	(F)	0.0000	(F)	(F)	X		
North Kansas City	0.0000	(F)	(F)	0.0000	(F)	(F)		X	
Pleasant Valley	0.0000	(F)	(F)	0.0000	(F)	(F)	X		
Excelsior	0.0000	(F)	(F)	0.0000	(F)	(F)		X	
<u>Clinton County</u>									
Cameron	0.5868	51,794,354	256,190	0.5868	48,182,495	238,325	X		
Plattsburg	0.6114	34,503,389	177,482	0.6114	33,006,412	169,782	X		
<u>Dade County (C)</u>									
Bona	0.4266	557,612	2,188	0.4266	538,239	2,112	X		
Dry Bone	0.3779	323,975	1,126	0.3689	313,303	1,063		X	
Maze Creek	0.5000	356,773	1,641	0.5000	309,402	1,423	X		
Sac #1	0.3247	696,741	2,081	0.3237	686,871	2,046	X		
Sac #2	0.2588	904,706	2,154	0.2589	833,217	1,985		X	
Southeast	0.3703	315,874	1,076	0.3704	284,008	968	X		
Birchwood	0.5661	707,030	3,682	0.5660	680,280	3,542	X		
<u>Daviess County (C)</u>									
Jamesport	0.6370	7,168,697	42,011	0.6543	6,217,066	37,424	X		
Lock Springs	0.7046	2,403,767	15,582	0.6909	2,318,254	14,735	X		
Daviess County #1	0.6795	16,417,163	102,630	0.8980	10,463,981	86,449	X		
<u>Franklin County</u>									
New Haven	0.2223	36,418,035	40,964	0.2323	33,396,711	39,256	X		
Sullivan	0.2223	88,657,068	99,725	0.2323	75,433,196	88,667	X		
Union (H)	0.2223	116,020,703	130,505	0.2323	101,078,536	118,812		X	
Washington	0.2223	296,408,821	333,412	0.2323	251,037,480	295,079	X		
<u>Gasconade County</u>									
Morrison	0.2744	4,404,255	8,895	0.2744	4,273,620	8,631		X	
<u>Grundy County (C)</u>									
Spickard	0.3500	1,168,238	3,762	0.3417	1,189,652	3,740	X		

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<u>Henry County (C)</u>									
Bethlehem	0.5844	2,312,066	12,431	0.6100	2,063,676	11,581	X		
Deerfield	0.2000	3,782,797	6,960	0.2000	3,383,319	6,225	X		
Fields Creek	0.2854	17,221,446	45,218	0.2854	16,938,632	44,475	X		
Honey Creek	0.3563	1,991,182	6,527	0.3563	1,805,274	5,918		X	
Montrose	0.3039	3,065,036	8,569	0.3039	3,030,443	8,473		X	
Mount Hope	0.4900	1,105,920	4,985	0.4900	1,057,414	4,767		X	
Osage	0.3299	4,916,796	14,923	0.3317	4,465,513	13,627	X		
Shawnee	0.2500	3,811,616	8,767	0.2500	3,500,922	8,052	X		
Wagner	0.5000	530,199	2,439	0.5000	562,279	2,586		X	
Windsor	0.2867	27,526,904	72,606	0.2850	27,304,735	71,593	X		
Clinton Country Club	0.2971	1,158,965	3,168	0.3021	1,005,759	2,795		X	
<u>Holt County</u>									
Bigelow Independent	0.4357	6,188,169	24,805	0.4357	5,525,559	22,149	X		
Corning	0.7857	2,558,330	18,493	0.7857	2,244,963	16,228	X		
Fortescue	0.4357	11,814,792	47,359	0.4357	5,471,231	21,931	X		
South Union Township	0.7857	2,055,755	14,860	0.7857	2,131,427	15,407	X		
<u>Howard County</u>									
Armstrong	0.6223	6,856,538	35,819	0.6123	6,555,712	33,645	X		
Glasgow	0.5023	16,923,598	69,727	0.4978	16,488,447	67,252			X
<u>Jasper County</u>									
Carl Junction	0.2850	46,965,811	123,144	0.2700	45,940,681	114,117	X		
Carthage	0.2300	268,678,083	568,523	0.2200	257,370,605	520,918	X		
Jasper	0.2950	12,893,292	34,992	0.2940	12,675,053	34,283	X		
La Russell	0.3100	6,571,698	18,742	0.3153	6,294,175	18,258	X		
Sarcozie	0.2337	23,815,048	51,203	0.2337	23,464,126	50,449	X		
Webb City	0.2043	96,757,685	181,862	0.2069	96,153,015	183,025	X		
Joplin (E)	0.2026	966,018,289	1,800,581	0.2026	946,898,389	1,764,943	X		
<u>Jefferson County</u>									
Festus	0.1822	373,413,880	489,541	0.1881	336,354,264	461,172	X		
Hillsboro	0.1834	20,320,568	26,815	0.1907	17,566,889	24,419	X		
<u>Laclede County</u>									
Lebanon	0.5423	195,866,752	977,211	0.5411	187,405,325	932,926		X	
Phillipsburg	0.4952	11,783,103	53,682	0.4952	11,404,405	51,957	X		
Conway	0.5827	9,366,296	50,211	0.5827	8,893,506	47,677	X		

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	Levy (A)	Valuation	Revenue (B)	Levy (A)	Valuation	Revenue (B)		1 to 5	More than 5
<u>Lafayette County</u>									
Alma	0.5252	9,202,819	40,653	0.5184	8,864,382	38,604	X		
Corder	0.5252	7,774,609	34,344	0.5252	7,388,649	32,639	X		
Concordia	0.5552	36,965,316	173,496	0.5552	36,076,452	169,324	X		
Dover	0.5752	6,841,534	33,369	0.5752	4,786,750	23,347	X		
Higginsville	0.3725	49,613,502	149,467	0.3752	33,910,622	103,003	X		
Lexington	0.2252	50,210,750	83,223	0.2252	49,300,946	81,715	X		
Mayview	0.4752	11,139,299	44,084	0.4752	10,794,447	42,719	X		
Odessa	0.4652	91,389,893	353,265	0.4652	85,182,721	329,271	X		
Waverly	0.4652	13,403,406	51,811	0.4652	12,836,179	49,618	X		
Wellington Napoleon	0.4252	19,789,139	69,212	0.4252	19,344,639	67,657	X		
<u>Lawrence County</u>									
Aurora (D)	0.2400	85,896,507	178,596	0.2400	77,231,372	160,579	X		
Buck Prairie	0.3720	30,003,682	98,820	0.3800	26,831,136	90,346	X		
Freistatt	0.4102	7,281,370	26,541	0.4200	6,624,016	24,742	X		
Greene Benefit	0.2900	7,307,968	18,556	0.2900	6,904,912	17,533		X	
Midway Benefit	0.3029	1,784,933	4,744	0.3100	1,613,766	4,395	X		
Miller Benefit	0.2549	16,381,243	36,305	0.2600	14,852,130	33,613	X		
Mount Pleasant Benefit	0.2682	3,858,427	9,024	0.2700	3,649,315	8,595	X		
Mount Vernon Benefit	0.2242	80,019,744	154,745	0.2300	72,343,168	143,760	X		
Pierce Benefit	0.2600	19,884,667	45,003	0.2600	17,408,149	39,398	X		
Red Oak Benefit	0.2683	4,536,033	10,612	0.2700	4,235,494	9,975		X	
Verona Benefit	0.2568	19,537,569	43,642	0.2600	17,663,265	39,975	X		
Vineyard Benefit	0.2900	3,505,038	8,900	0.2891	3,123,219	7,905	X		
Monett (D)	0.0700	21,261,554	10,954	0.0700	26,272,564	13,536	(D)	(D)	(D)
<u>Lewis County</u>									
Canton	0.2500	22,882,098	42,103	0.2500	21,962,895	40,412	X		
Dickerson	0.3500	741,776	1,911	0.3500	723,349	1,863	X		
La Grange	0.3000	15,482,502	34,185	0.3000	15,315,050	33,816	X		
<u>Lincoln County</u>									
Elsberry	0.2585	44,098,500	83,900	0.2600	41,598,129	79,602	X		
<u>Linn County (C)</u>									
Marceline	0.4430	19,452,098	79,279	0.4430	19,290,939	78,622	X		
Purdin	0.9434	1,463,466	12,702	0.0000	1,428,565	0	X		
<u>Macon County</u>									
Hudson	0.4922	64,752,240	258,400	0.4922	62,696,909	250,198	X		
La Plata	0.6623	11,831,854	65,295	0.6613	11,004,314	60,647	X		



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<u>Maries County</u>									
Belle (E)	0.2273	10,405,937	17,408	0.2400	9,064,900	16,012	X		
Number 8	0.2120	6,505,185	10,150	0.2215	5,939,959	9,684	X		
<u>Miller County</u>									
Bagnell	0.1841	79,178,929	107,286	0.1948	69,664,260	99,880	X		
Kaiser	0.1788	56,627,995	74,521	0.1866	50,585,051	69,472		X	
<u>Monroe County</u>									
Madison	0.6286	8,012,625	42,211	0.6299	7,596,585	40,110	X		
Monroe	0.6299	27,703,847	146,278	0.6299	26,468,168	139,754	X		
<u>Montgomery County</u>									
Rhineland Bottom	0.5286	6,828,729	29,612	0.5415	6,248,355	27,777	X		
Wellsville	0.4840	17,357,746	68,147	0.4915	16,252,525	64,773		X	
<u>Morgan County</u>									
Barnett	0.2799	9,942,169	20,482	0.2980	8,906,590	19,535	X		
Gravois	0.2249	153,217,781	281,808	0.2444	123,232,215	244,343	X		
Versailles	0.2126	47,632,254	74,532	0.2232	43,154,594	70,892			X
<u>Newton County (E)</u>									
Diamond	0.4950	25,984,910	102,796	0.4950	24,438,939	96,680	X		
Fairview	0.3666	8,751,602	26,093	0.3666	8,417,674	25,098		X	
Midway	0.3649	10,243,723	30,616	0.3649	9,345,059	27,930	X		
Neosho	0.3400	149,981,400	416,708	0.3400	141,971,230	394,453	X		
Seneca	0.3506	49,893,598	142,499	0.3506	46,784,701	133,619	X		
Stella	0.3722	5,913,327	17,670	0.3722	5,612,936	16,772	X		
<u>Oregon County</u>									
Thayer	0.2108	27,686,797	42,956	0.2107	26,751,522	41,485		X	
<u>Osage County (E)</u>									
Chamois	0.3406	4,860,770	12,185	0.3402	4,821,859	12,073	X		
Linn City	0.2426	14,725,125	26,292	0.2426	13,998,619	24,995	X		
Starke	0.3000	784,752	1,733	0.2500	821,803	1,512	X		
Westphalia	0.4003	3,667,992	11,999	0.4080	3,409,413	11,367	X		
<u>Pike County</u>									
Clarksville	0.3205	19,537,274	46,086	0.3118	19,111,758	43,859	X		
Louisiana	0.3205	57,538,028	135,725	0.3118	57,525,170	132,012		X	

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	Levy (A)			Levy (A)				1 to 5	More than 5
<u>Platte County</u>									
Farley	0.6657	13,531,236	75,011	0.6295	13,970,546	73,169	X		
Parkville	0.2662	545,262,711	1,068,296	0.2662	512,243,563	1,003,604	X		
Platte City	0.2500	759,224,315	1,396,973	0.2400	676,344,145	1,194,694	X		
Weston	0.6103	42,486,049	218,200	0.6078	41,208,960	210,883	X		
<u>Polk County</u>									
Blue Mound	0.3500	1,922,951	4,954	0.3500	1,827,821	4,708		X	
Bolivar	0.1966	81,364,263	117,732	0.1966	77,303,142	111,856	X		
Flemington	0.3435	1,436,726	3,632	0.3435	1,357,881	3,433	X		
Humansville	0.6162	9,634,924	52,261	0.2629	9,402,255	20,467	X		
Providence	0.3499	1,550,493	3,993	0.3500	1,505,563	3,878		X	
Rock Prairie	0.2190	1,671,740	3,004	0.2225	1,513,409	2,763		X	
Southwest	0.3492	1,011,454	2,924	0.3491	953,825	2,757		X	
<u>Putnam County (C)</u>									
Unionville	0.6541	10,376,457	62,443	0.6739	9,489,205	58,832			X
Lake Thunderhead	0.7016	11,529,635	74,421	0.7727	8,242,648	58,596	X		
<u>Randolph County</u>									
Moberly (H)	0.2894	150,172,961	344,210	0.4100	138,280,639	440,175		X	
<u>Ray County</u>									
Camden	0.5900	8,025,229	38,393	0.4800	7,691,251	30,568	X		
Hardin	0.3500	11,107,824	28,614	0.3500	10,920,210	28,130	X		
Henrietta	0.3500	4,700,775	12,109	0.3500	4,717,705	12,153	X		
Lawson	0.5481	31,101,456	142,632	0.5481	28,905,531	132,561		X	
Orrick	0.3348	14,267,408	35,157	0.3348	14,033,426	34,580	X		
Richmond	0.2467	76,675,584	139,221	0.2467	73,780,292	133,964	X		
<u>Ripley County</u>									
Bennett	0.1700	368,131	576	0.1700	359,057	562	X		
Current River	0.2317	575,517	1,227	0.2317	539,566	1,150	X		
Doniphan	0.3781	35,994,197	125,207	0.3781	33,685,265	117,175	X		
Fairdealing	0.2061	3,643,045	6,908	0.2061	3,463,104	6,566	X		
Flatwoods	0.3500	1,842,633	5,933	0.3500	1,702,035	5,481	X		
Jordan	0.2015	7,024,465	13,022	0.2015	6,654,814	12,337	X		
Little Black	0.3500	1,283,171	4,132	0.3500	1,195,146	3,848	X		
Logan Creek	0.2049	3,572,385	6,734	0.2049	3,303,801	6,228	X		
Mabrey Bay	0.2191	191,796	387	0.2168	171,396	342	X		
Naylor	0.8057	5,270,089	39,064	0.8020	5,105,290	37,669	X		
Oxly	0.3390	2,362,314	7,368	0.3390	2,237,567	6,979	X		
Pine Bardley	0.1843	2,403,283	4,075	0.1826	2,323,051	3,903	X		
Ponder Gatewood	0.5029	4,848,709	22,433	0.5000	4,628,963	21,293	X		

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Poynor	0.1881	1,709,283	2,958	0.1881	1,601,514	2,771	X		
Pratt	0.2431	358,396	802	0.2430	326,325	730	X		
Purman	0.4642	2,224,959	9,502	0.4642	2,061,875	8,806	X		
Running Water	0.1800	345,066	571	0.1800	334,049	553	X		
Tucker Bay	0.1500	222,087	306	0.1500	226,288	312	X		
Wolfe Creek	0.3773	780,429	2,709	0.3910	678,167	2,440	X		
<u>St. Clair County</u>									
Appleton City	0.2886	10,381,725	22,052	0.2860	10,254,358	21,585	X		
Chloe	0.5786	2,005,706	9,612	0.5760	1,951,611	9,315	X		
Collins	0.5686	5,571,491	26,187	0.5660	5,366,168	25,119	X		
Hillsdale	0.6386	1,320,534	7,057	0.6360	1,274,543	6,787	X		
Lowry City	0.6086	3,630,560	18,400	0.6060	3,610,782	18,231	X		
Osceola	0.5986	12,377,643	61,592	0.5960	12,359,315	61,265	X		
Vista	0.8386	2,791,563	20,055	0.8360	2,700,028	19,346	X		
<u>St. Francois County</u>									
Flat River	0.2256	24,914,046	41,368	0.2256	23,932,996	39,739		X	
<u>Ste. Genevieve County</u>									
A	0.2782	148,820,777	304,718	0.2819	136,715,463	283,655	X		
<u>Saline County</u>									
Blackburn Elmwood	1.1723	5,385,859	58,087	1.1920	5,270,597	57,799	X		
Gilliam	0.5986	6,791,696	37,403	0.5954	6,431,746	35,231	X		
Grand Pass	0.6583	3,840,875	23,262	0.6553	3,533,227	21,301	X		
Marshall	0.2731	118,225,334	297,044	0.2731	112,898,334	283,659	X		
Slater	0.6772	22,289,252	138,867	0.6772	21,678,990	135,065	X		
Sweet Springs	0.5991	20,151,876	111,072	0.5794	19,317,382	102,971	X		
Malta Bend	0.6104	9,985,887	56,078	0.6067	9,464,561	52,828	X		
<u>Schuyler County</u>									
Glenwood Chariton	0.6821	4,917,017	27,942	0.6821	4,782,905	27,179		X	
<u>Scott County</u>									
Illmo	0.3096	51,027,049	116,273	0.3096	47,302,828	107,787	X		
Sikeston	0.1400	182,499,428	188,047	0.1400	176,888,146	182,266	X		
<u>Shelby County</u>									
Shelbina	0.4700	20,218,915	87,427	0.4700	19,462,581	84,156	X		

APPENDIX A

SPECIAL ROAD DISTRICT FINANCIAL REPORTING PRACTICES  
INFORMATION FILED WITH THE STATE AUDITOR'S OFFICE

County / Special Road District	2005			2004			Annual Special Road District Financial Report for Fiscal Years Ending in 2005		
	Total Tax	Total Assessed	Estimated Tax	Total Tax	Total Assessed	Estimated Tax	Filed	If Not, Years Since Last Report Filed	
	Levy (A)	Valuation	Revenue (B)	Levy (A)	Valuation	Revenue (B)		1 to 5	More than 5
<u>Stoddard County (C)</u>									
Bluff	0.5605	8,254,929	42,567	0.5460	9,005,555	45,237	X		
Crowder Zeta	0.3357	2,709,521	8,368	0.3288	2,755,411	8,335	X		
Dudley	0.5631	12,834,821	66,491	0.5618	11,947,708	61,752		X	
Essex	0.6428	13,257,780	78,403	0.6416	12,959,675	76,497	X		
Gray Ridge	0.3106	8,513,868	24,329	0.3067	8,163,665	23,035	X		
Lavalle	0.3500	2,378,478	7,659	0.3500	2,343,083	7,545		X	
<u>Sullivan County (C)</u>									
Harris	0.3497	435,584	1,401	0.3498	427,992	1,377		X	
Milan	0.3171	11,047,927	32,230	0.3134	10,488,392	30,241	X		
West Buchanan	0.7000	2,493,099	16,056	0.7000	2,302,720	14,830	X		
<u>Webster County</u>									
Seymour	0.1900	33,753,179	47,200	0.1900	32,186,906	45,010	X		
<u>Wright County</u>									
Mountain Grove	0.0000	(F)	(F)	0.0000	(F)	(F)	X		
Totals	\$	9,443,145,882	21,113,788		8,732,824,013	19,739,725	198	42	4

(A) Tax levies presented for many districts are a combination of multiple levies. In most cases this will consist of the permanent county road levy and the additional four-year district road levy. A few districts also have Johnson Grass and debt service levies.

(B) Based on counties' historical tax collection data, special road district (SRD) property tax revenues are estimated using a 92 percent collection rate. Property tax levies are expressed as a rate per \$100 of assessed valuation. In most, but not all counties a portion of the permanent road levy is retained by the county. Our review showed that percentages varied from the statutory allocation (80 percent road district / 20 percent county) in some counties.

(C) This is a township county.

(D) The Monett SRD lies in both Barry and Lawrence counties and the Ozark SRD of Barry County consolidated with the Aurora SRD of Lawrence County. Each county handles the permanent road tax levies differently. Barry County levies the permanent road tax on a district by district basis while Lawrence County levies a county-wide road road levy. Therefore, we have listed the special road districts in each county, but have information in the financial reporting columns under only one county.

(E) SRDs that have property in more than one county but have the same tax levies in both counties are included in our report under only one county. These SRDs are the Joplin SRD which lies in both Jasper and Newton counties (included under Jasper County above) and the Belle SRD which lies in both Maries and Osage counties (included under Maries County above).

(F) These counties do not assess a road levy; thus, no information is included.

(G) This district does not appear on the SAO website list of political subdivisions not filing and has never reported to the SAO.

(H) These districts have filed reports for their fiscal year ending in 2006, but not 2005.

APPENDIX B

SPECIAL ROAD DISTRICT FINANCIAL REPORTING PRACTICE:  
 SURVEY INFORMATION FROM COUNTIES WITH SPECIAL ROAD DISTRICT:

County	Number of special road districts	Miles of special road district roads	County funds provided the special road districts					
			County Aid Road Trust		Sales Tax		Other (B)	
			2005	2004	2005	2004	2005	2004
Atchison	4	89	\$ 0	0	0	0	70,391	6,458
Audrain	4	326	225,942	223,598	0	0	40,119	65,071
Barry (D)	25	1,032	1,054,622	1,082,004	1,551,419	1,512,305	40,289	86,180
Bates	2	21	8,861	0	0	0	0	0
Benton	3	62	28,733	18,368	48,612	28,225	22,837	20,160
Boone	1	47	86,317	86,988	163,248	119,818	101,000	103,333
Camden	3	193	231,033	197,025	49,685	43,474	49,862	40,898
Cape Girardeau	1	N/A (A)	0	0	0	0	0	0
Cass	1	(C)	(C)	(C)	(C)	(C)	(C)	(C)
Cedar	15	197	129,141	129,027	0	0	8,844	39,267
Christian	7	360	334,313	329,075	923,578	847,627	62,729	45,062
Clark	1	42	21,887	22,045	0	0	476	466
Clay	6	(C)	(C)	(C)	(C)	(C)	(C)	(C)
Clinton	2	98	40,000	40,000	221,424	211,760	0	0
Dade	7	53	28,260	23,387	0	0	0	0
Daviess	3	60	4,450	4,450	0	0	0	0
Franklin	4	319	0	0	0	0	0	0
Gasconade	1	5	0	0	0	0	80	363
Grundy	1	1	345	345	0	0	0	0
Henry	11	147	62,001	65,431	0	0	0	0
Holt	4	(C)	(C)	(C)	(C)	(C)	(C)	(C)
Howard	2	116	25,000	25,000	0	0	0	0
Jasper (D)	7	634	270,900	264,930	123,073	125,607	105,382	101,467
Jefferson	2	N/A (A)	163,446	165,739	0	0	0	0
Laclede	3	212	58,960	64,157	100,000	0	0	0
Lafayette	10	607	522,602	529,534	188,024	174,920	9,236	10,572
Lawrence (D)	12	828	832,467	803,216	975,805	907,279	683	0
Lewis	3	51	0	0	0	0	993	0
Lincoln	1	115	0	0	420,486	294,066	151,373	129,588
Linn	2	9 (A)	6,600	8,085	12,110	10,782	11,693	11,194
Macon	2	93	13,000	13,000	57,821	52,979	1,891	2,721
Maries (D)	2	N/A (A)	0	0	0	0	1,562	888
Miller	2	125	57,922	56,000	0	0	41,995	37,400
Monroe	2	71	0	0	0	0	0	0
Montgomery	2	74	86,598	87,342	0	0	1,662	1,645
Morgan	3	177	223,573	168,345	0	0	10,953	15,251
Newton (D)	6	488	450,000	425,000	0	0	41,199	43,773
Oregon	1	78	57,001	59,599	12,008	12,818	8,793	9,191
Osage (D)	4	20	0	0	0	0	0	0
Pike	2	77	0	0	0	0	0	0
Platte	4	231	406,787	345,163	183,806	148,931	0	0
Polk	7	116	131,167	131,268	189,101	186,972	364	349
Putnam	2	12 (A)	5,000	0	0	0	2,157	2,860
Randolph	1	100	0	0	0	0	0	0
Ray	6	229	205,620	207,380	256,515	253,242	0	0
Ripley	19	398	49,297	62,734	0	0	71,899	67,533
St. Clair	7	198	179,654	181,074	0	0	43,745	48,435
St. Francois	1	25	0	0	0	0	0	0
Ste. Genevieve	1	77	0	0	0	0	0	0
Saline	7	364	370,765	373,161	0	0	0	0
Schuyler	1	66	0	0	18,627	18,864	0	0
Scott	2	N/A (A)	0	0	0	0	6,328	6,774
Shelby	1	47	11,108	6,094	0	0	1,804	1,686
Stoddard	6	223	228,681	289,226	0	0	50,802	46,837

APPENDIX B

SPECIAL ROAD DISTRICT FINANCIAL REPORTING PRACTICE:  
SURVEY INFORMATION FROM COUNTIES WITH SPECIAL ROAD DISTRICT:

County	Number of special road districts	Miles of special road district roads	County funds provided the special road districts					
			County Aid Road Trust		Sales Tax		Other (B)	
			2005	2004	2005	2004	2005	2004
Sullivan	3	(C)	(C)	(C)	(C)	(C)	(C)	(C)
Webster	1	114	149,468	147,144	182,660	175,205	0	0
Wright	1	62	27,500	27,500	225,661	220,296	0	0
Totals	244	9,089	\$ 6,789,021	6,662,434	5,903,663	5,345,170	961,141	945,422

(A) The county did not provide miles of road information for at least one of the special road districts (SRD) in the county.

(B) The sources for these revenues include interest income, local use tax, federal emergency grant monies, forest service monies and other miscellaneous receipts. Some counties reported amounts in other that would be more properly classified as county aid road trust (CART) or sales tax funds, and some reported distributions such as financial institution taxes or surtax amounts, which are actually SRD monies, not county monies allocated to the SRDs. However, survey amounts were not adjusted.

(C) The county did not return the survey(s).

(D) Information pertaining to SRDs that have properties in more than one county are included under only one county for this appendix. These SRDs are the Ozark SRD in Barry County which consolidated with the Aurora SRD in Lawrence County and is included under Lawrence County, the Monett SRD which is in both Barry and Lawrence counties but is included under Barry County, the Joplin SRD which is in both Jasper and Newton counties but is included under Jasper County, and the Belle SRD which is in both Maries and Osage counties but is included under Maries County.