

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3716-05
Bill No.: Perfected SS for SCS for SB 590
Subject: Education, Higher; Higher Education Dept; Education, Elementary and secondary; Teachers; Elementary and Secondary Education Dept; Veterans; Boards, Commissions, Committees, Councils; Economic Development Dept.
Type: Original
Date: February 13, 2006

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
General Revenue *	(\$330,721 to Unknown)	(\$1,427,571 to Unknown)	(\$1,444,167 to Unknown)
Total Estimated Net Effect on General Revenue Fund *	(\$330,721 to Unknown)	(\$1,427,571 to Unknown)	(\$1,444,167 to Unknown)

* subject to appropriation, unknown expected to exceed \$100,000.

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 17 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2007	FY 2008	FY 2009
Local Government	Unknown	Unknown	Unknown

FISCAL ANALYSIS

ASSUMPTION

Section 160.545 RSMo

This proposal would prevent students with personal or family income in excess of \$250,000 from benefitting from the A+ Program.

Officials from the **Department of Elementary and Secondary Education** assume only a minimal number of current A+ Program recipients would have personal or family income in excess of \$250,000 per year, and that this provision would have no significant fiscal impact on the state or local governments.

ASSUMPTION (continued)

Section 160.730 RSMo.

Officials from the **Department of Higher Education** (DHE) assume the proposal could have a fiscal impact on the DHE depending on the number of cases brought before DHE and the circumstances applicable to each individual case. Any public institution could be impacted fiscally if the Coordinating Board for Higher Education deems an institution has violated board policy.

Oversight assumes there would be a limited number of violations processed under the terms of this proposal, and that costs related to those violations could be assumed with existing resources. Oversight also assumes that violations cited by DHE could be remedied in the one-year period allowed by the proposal. Therefore, any fiscal impact on institutions would be temporary.

Section 172.287 RSMo.

Officials from the **University of Missouri** (UM) assumed a previous version of the proposal UM would not result in additional costs.

Officials from the **Department of Higher Education** (DHE) assume the proposal would require DHE to ask for additional capital appropriations for teaching and research laboratory equipment for the University of Missouri (UM) engineering colleges. UM system awarded 933 engineering bachelor degrees during FY 2004. Based on a request of \$1,200 per degree awarded, the amount of funds needed in FY07 would total \$1,119,600. Over the last four fiscal years, UM has awarded approximately 900 engineering bachelor degrees per year. Using the average of 900 degree recipients for each year, approximately \$1,080,000 would be needed each fiscal year starting with FY08. If the number of engineering bachelor degree recipients increases in the future, the capital appropriations request would need to increase as well.

Oversight assumes this proposed legislation extends an existing provision by removing or changing the expiration date. Oversight assumes removing or changing the expiration date will extend any fiscal impact associated with the existing provision. Therefore, Oversight has reflected the fiscal impact in the fiscal note.

ASSUMPTION (continued)

Section 173.234 RSMo.

Officials from the **Department of Higher Education** (DHE) assume the proposal would make available a grant for war veterans who are currently serving or have served in Iraq. DHE would be responsible for promulgating rules and regulations for this program, establishing the minimum eligibility performance standards, administering the program, processing applications, and paying institutions.

DHE assumed that a 1.0 FTE Research Associate position at an estimated salary of \$35,000 plus associated expense and equipment would be needed beginning in FY 2007. This Research Associate would be responsible for overall administration of this program, including reviewing institutional eligibility requirements and working with participating institutions in order to distribute funds accurately and smoothly.

It is difficult to estimate the number of eligible recipients because the number of Missouri citizens that either are serving or have served in Iraq and would want to take advantage of this program is unknown. Given these limitations, for purposes of calculating this fiscal note, it is assumed for FY 2007 and subsequent fiscal years that a minimum of 50 awards is distributed.

This fiscal note is calculated assuming that all of the eligible students go on to attend a public four-year institution. The average public 4-year tuition and fee amount for fall 2005 is \$5,811. At an amount of \$5,811 per student, the first year of grants would total \$290,550. Assuming that tuition and fees increase 5% for FY 2008, the total that year would be \$6,102 per student for a grand total of \$305,100 for all 50. Assuming another 5% increase, FY 2009 would cost \$6,407 per student for a grand total of \$320,350. The number of recipients is not capped at 50 and therefore may exceed 50, which could increase the costs in any given fiscal year.

Oversight assumes that processing for a limited number of grants could be performed by existing DHE staff. If several proposals requiring additional staff time are passed, or if DHE staff is required to perform other additional work, resources could be requested through the budget process. Oversight has included the cost in this fiscal note for an estimated 50 recipients at the average four-year tuition and fee amount for fall 2005.

Officials from the **Department of Public Safety, Missouri Veterans Commission** and **Office of the Adjutant General**, assume the proposal would have no fiscal impact on their organizations. Officials from the Missouri Veterans Commission provided information that 7,719 Missouri residents have served in Operations Iraqi Freedom and Enduring Freedom.

ASSUMPTION (continued)

Officials from the **Office of the Secretary of State** (SOS) stated that many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. SOS is provided with core funding to handle the normal activity resulting from each year's legislative session. The estimated fiscal impact for this fiscal note to SOS for Administrative Rules is less than \$1,500. SOS recognizes that this is a small amount and does not expect that additional funding would be required to meet these costs. However, SOS also recognizes that many such bills could be passed by the General Assembly in a given year and that collectively the costs may be in excess of what our office can sustain with our core budget. Therefore, SOS reserves the right to request funding for the cost of supporting administrative rules requirements.

Section 173.270 RSMo.

Officials from the **Department of Higher Education** (DHE) assume the cost of this proposal is unknown. DHE assumed the Department of Social Services would be able to provide a potential number of eligible students. As this legislation would pay tuition and fees for qualified foster children to attend a public higher education institution, it may be a safe assumption that most of those qualified will seek this funding. Of those students attending public institutions, 35% attend 2-year institutions and 65% attend 4-year institutions, so those percentages can be applied to the number from the DSS to help determine cost. For the 2003-2004 academic year, the average tuition and fee cost for public 2-year institutions was \$2,835 per year and \$5,219 per year for public 4-year institutions.

DHE assumed that one FTE Research Associate at an estimated salary of \$35,000 plus associated expense and equipment would be needed to administer this program. This Research Associate would be responsible for developing and distributing the program application, reviewing applications for eligibility determination, and monitoring community service and internship requirements of participants.

Oversight has, for fiscal note purposes only, changed the starting salary for the new position to correspond to the first step above minimum for comparable positions in the state's merit system pay grid. This decision reflects a study of actual starting salaries for new state employees for a six month period and the policy of the Oversight Subcommittee of the Joint Committee on Legislative Research.

ASSUMPTION (continued)

In response to a similar proposal in the previous session (SB 89, LR 245-010, 2005) officials from the **Department of Social Services** (DSS) stated that this proposal would have an unknown impact on their organization since former foster children are also eligible for training and education vouchers under a federal program. DSS was not able to estimate the number of students receiving the vouchers or the amount of vouchers issued per year.

In response to a similar proposal in the previous session (SB 89, LR 245-010, 2005) officials from the **Department of Social Services, Division of Youth Services and Children's Division, and Linn State Technical College**, assumed the proposal would have no fiscal impact on their organization.

In response to a similar proposal in the previous session (SB 89, LR 245-010, 2005) officials from the **University of Missouri** stated they were unable to determine the fiscal impact of the proposal on their organization.

In response to a similar proposal in the previous session (SB 89, LR 245-010, 2005) officials from **Missouri State University** (MSU) assumed the proposal would have a negative impact on their organization based on their assumption that 6.5 percent of 600 eligible former foster children would attend MSU. MSU estimated the cost at approximately \$98,000 for the first year, \$206,000 the second year, and \$325,000 the third year.

In response to a similar proposal in the previous session (SB 89, LR 245-010, 2005) officials from the **Office of the Secretary of State** (SOS) assumed the proposal would allow for foster children to receive a waiver of tuition and fees to attend a state-funded college or university. The Coordinating Board for Higher Education and the Department of Higher Education would promulgate rules to implement this legislation.

These rules would be published in both the Missouri Register and the Code of State Regulations. Based on experience with other divisions, the rules, regulations and forms issued by the Coordinating Board for Higher Education and the Department of Higher Education could require as many as 24 pages in the Code of State Regulations. The estimated cost of a page in the Code of State Regulations is \$27. For any given rule, roughly half again as many pages are published in the Missouri Register as in the Code because cost statements, fiscal notes and the like are not repeated in the Code. The estimated cost of a page in the Missouri Register is \$23.
((24 x \$27) + (36 x \$23)=\$1,476)

ASSUMPTION (continued)

Oversight assumes the SOS could absorb the costs of printing and distributing regulations related to this proposal. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriation process. Any decisions to raise fees to defray costs would likely be made in subsequent fiscal years.

Oversight assumes the cost of the tuition and fee waivers is unknown and would be funded through the budget process for the state institutions of higher education. Oversight has reflected that unknown cost in the General Revenue Fund.

Section 174.450 RSMo.

Officials from the **Department of Higher Education** and **Missouri State University** assume the proposal would have no fiscal impact on their organizations.

Section 174.500 RSMo.

Officials from the **Department of Higher Education** (DHE) assume the proposal would make available a grant for children and spouses of veterans killed in combat to pay one-half tuition and fees, room and board (capped at \$2,000 per semester), and books (\$500 maximum for books per semester) at any public state college or university. DHE would be responsible for promulgating rules and regulations for this program, establishing the minimum eligibility performance standards, administering the program, processing applications, and paying institutions.

The average public 4-year tuition and fee amount for fall 2005 is \$5,811, or \$2,906 for half. This fiscal note is calculated assuming that all of the eligible students go on to attend a public four-year institution. The maximum allowable expenses of \$2,000 per semester for room and board and \$500 per semester for books were utilized for this calculation. This brings the total amount per eligible student to \$7,906.

As it is impossible to predict the future, it is assumed for FY 2007 and subsequent fiscal years that the maximum of 25 awards is distributed. At an amount of \$7,906 per student, the first year of grants would total \$197,650. Assuming that the tuition and fees cost rise 5% for FY 2008, the total that year would be \$8,301 per student for a grand total of \$207,525 for all 25. At another 5% increase, FY 2009 would cost \$8,716 per student with a grand total of \$217,900.

ASSUMPTION (continued)

DHE assumes a 1.0 FTE Research Associate would be needed at an estimated salary of \$35,000 plus associated expense and equipment in FY 2007. This Research Associate would be responsible for overall administration of this program, including reviewing institutional eligibility requirements and working with participating institutions in order to distribute funds accurately and smoothly.

Oversight assumes that processing for a limited number of grants could be performed by existing DHE staff. Oversight also assumes that no more than 25 grants would be approved; therefore, Oversight has shown a range from \$0 to \$197,650 for FY 2007, from \$0 to \$207,525 for FY 2008, and from \$0 to \$217,900 for FY 2009. The amount awarded would also be limited to the amount appropriated for the program.

Officials from the **Department of Public Safety - Missouri Veterans Commission (VETS)** assumed this proposal would have no fiscal impact on their organizations. Officials from VETS provided a federal estimate of 7,719 Missouri military personnel who had served in Operation Iraqi Freedom and Operation Enduring Freedom.

In response to a similar proposal, officials from the **Office of the Secretary of State (SOS)** assumed this proposal would create a scholarship program. The Coordinating Board for Higher Education would promulgate rules for the implementation of this program. Based on experience with other divisions, the rules, regulations and forms issued by the Coordinating Board for Higher Education could require as many as 24 pages in the Code of State Regulations. The estimated cost of a page in the Code of State Regulations is \$27.00. For any given rule, roughly half again as many pages are published in the Missouri Register as in the Code because cost statements, fiscal notes and the like are not repeated in the Code. The estimated cost of a page in the Missouri Register is \$23.00. The impact of this legislation in future years is unknown and depends upon the frequency and length of rules filed, amended, rescinded or withdrawn. $((24 \times \$27) + 36 \times \$23) = \$1,476$

Oversight assumes the SOS could absorb the costs of printing and distributing regulations related to this proposal. If multiple bills pass which require the printing and distribution of regulations at substantial costs, the SOS could request funding through the appropriation process. Any decisions to raise fees to defray costs would likely be made in subsequent fiscal years.

ASSUMPTION (continued)

Section 178.870 RSMo

This proposal would increase tax revenues to the community college districts by increasing the maximum assessed valuation for each category of allowable property tax rate.

Oversight assumes this proposal would have an unknown positive impact on the property tax revenues of the community college districts.

<u>FISCAL IMPACT - State Government</u>	FY 2007	FY 2008	FY 2009
	(10 Mo.)		
GENERAL REVENUE FUND			
<u>Section 172.287 RSMo.</u>			
<u>Cost - University of Missouri</u>			
Equipment *	\$0	(\$1,080,000)	(\$1,080,000)
<u>Section 173.234 RSMo.</u>			
<u>Cost - Department of Higher Education</u>			
<u>Cost</u>			
Tuition grants *	(\$290,550)	(\$305,100)	(\$320,350)
<u>Section 173.270 RSMo.</u>			
<u>Cost - Department of Higher Education</u>			
Personal Service (1 FTE)	(\$23,550)	(\$29,459)	(\$30,195)
Fringe Benefits	(\$10,376)	(\$12,979)	(\$13,304)
Expense and Equipment	(\$6,245)	(\$309)	(\$318)
Tuition and fee waivers *	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
	<u>(\$40,171 to</u>	<u>\$42,471 to</u>	<u>(\$43,817 to</u>
	<u>Unknown)</u>	<u>Unknown)</u>	<u>Unknown)</u>
<u>Section 174.500 RSMo.</u>			
<u>Cost - Department of Higher Education</u>			
Scholarships *	(\$0 to \$197,650)	(\$0 to \$207,525)	(\$0 to \$217,900)
<u>Cost - Department of Education</u>			
Tax Deduction Study *	(Unknown)	(Unknown)	(Unknown)
ESTIMATED NET EFFECT ON	<u>(\$330,721 to</u>	<u>(\$1,427,571 to</u>	<u>(\$1,444,167 to</u>
GENERAL REVENUE FUND *	<u>Unknown)</u>	<u>Unknown)</u>	<u>Unknown)</u>

* subject to appropriation, unknown expected to exceed \$100,000.

<u>FISCAL IMPACT - Local Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
COMMUNITY COLLEGES			
<u>Revenues</u> - Community College Districts			
Property taxes	<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>
ESTIMATED NET EFFECT ON COMMUNITY COLLEGES	<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

Section 160.545 RSMo

This proposal would prevent students with personal or family income in excess of \$250,000 from benefitting from the A+ Program.

Section 160.730 RSMo

The Commissioner of Higher Education, the Chair of the Coordinating Board for Higher Education, the Commissioner of Education, the President of the State Board of Education, and the Director of the Department of Economic Development would meet not less than twice each calendar year, to discuss ways in which their respective departments could collaborate to achieve the policy goals specified in the proposal.

Section 172.287 RSMo.

A capital improvement grant program for capital improvements for engineering colleges in the University of Missouri system would be extended from June 30, 2007 to June 30, 2017. The program is subject to the availability of appropriations, and is limited to the lesser of one thousand two hundred dollars per each such bachelor's degree awarded in the previous fiscal year in all engineering programs currently accredited by the accreditation board for engineering and technology, or the dollar value of new funds for equipment purchase which such colleges may obtain from sources other than state appropriations for laboratory equipment.

DESCRIPTION (continued)

The fair market value of in-kind contributions of laboratory equipment to the colleges is included as funds for equipment purchase from sources other than state appropriations. If new funds for laboratory equipment purchase from nonstate sources exceed available state funds for the program, such excess amounts will be carried over to the following fiscal year and considered the same as that year's new equipment funds from nonstate sources.

Section 173.005 RSMo

In cases deemed by the Board to be egregious violations of board policy, the Board could order an institution to remit a fine in an amount not to exceed one percent of the institution's current fiscal year state appropriation. The Board would hold such funds until the institution corrects the violation, at which time the fine would be refunded to the institution. Should the Board determine that the institution has not redressed said violation within one year, the fine would be deposited into the General Revenue Fund.

Section 173.125 RSMo

As a condition of receiving state funds, every institution of higher education would agree to submit to binding dispute resolution with regard to disputes among institutions of higher education that involve jurisdictional boundaries or the use or expenditure of any state resources whatsoever, as determined by the Board. In all cases, the arbitrator would be the Commissioner of Higher Education or his or her designee, whose decision would be final and binding on all parties and not subject to appeal.

Section 173.234 RSMo

Any member of the military of the United States, whether active duty, reserve, or national guard, who served in Iraq during Operations Iraqi Freedom and Enduring Freedom, and is a citizen of the state of Missouri would be eligible for a tuition grant program. The Coordinating Board for Higher Education would create and administer the program.

The student's grant would be limited to the lesser of the actual tuition, as defined in this section, charged at the qualifying institution where the eligible student is enrolled or accepted for enrollment; or the highest amount of tuition charged a Missouri resident for attendance as a full-time student at any campus within the University of Missouri system.

DESCRIPTION (continued)

A student would remain eligible so long as that student is enrolled in a program leading to a certificate, or an associate or baccalaureate degree in a qualifying institution. In no event shall the eligible student receive a grant beyond the completion of the first baccalaureate degree. If an eligible student is granted financial assistance under any other student aid program, public or private, the full amount of such aid shall be reported to the board by the qualifying institution and the eligible student. No eligible student shall receive more than one hundred percent of tuition when combined with similar funds made available to such eligible student.

The Coordinating Board for Higher Education would promulgate all necessary rules and regulations for the implementation of this section; determine minimum standards of performance in order for a student to remain eligible to receive a grant under this program; make funds available on behalf of the eligible student toward the eligible student's tuition.

An eligible student who is a grant recipient may transfer from one qualifying institution to another without losing his or her entitlement under this section. The board would make any necessary adjustments in the amount of the grant. If a grant recipient withdraws from a qualifying institution, any refund due under the rules and regulations of that institution would be repaid to the Coordinating Board for Higher Education.

Section 173.270 RSMo.

The Coordinating Board for Higher Education would make provisions for a tuition and fee waiver for undergraduate courses at state institutions of higher education for any student, beginning with incoming freshmen in the 2006 fall semester or term, who is a resident of this state; has graduated within the previous three years from high school or passed the GED examination; and has been in foster care or other residential care under the department of social services on or after the day preceding the student's eighteenth birthday, or the day of the student's fourteenth birthday, if the student was also eligible for adoption on or after that day, or the day the student graduated from high school or received a GED.

To be eligible for a tuition and fee waiver, a student would apply to and be accepted at the institution not later than the third anniversary of the date the student was discharged from foster or other residential care, the date the student graduated from high school, or the date the student received a GED, whichever is earliest; or the student's twenty-first birthday. No student who is enrolled in an institution of higher education as of the effective date of this proposal would be eligible for a waiver under this section.

DESCRIPTION (continued)

The student would apply for other student financial assistance, other than student loans, in compliance with federal financial aid rules, including the federal Pell grant; and apply to the Coordinating Board for Higher Education for a determination of eligibility.

The student would also complete a minimum of one hundred hours of community service or public internship within a twelve-month period beginning September first for each year in which the student receives a tuition and fee waiver. The Coordinating Board for Higher Education would, in collaboration with participating state institutions determine the community service and public internships that students could participate in to meet the requirements of this subdivision. A student could fulfill this requirement by completing the necessary community service or public internship hours during the summer.

The tuition and fee waiver provided by this section would be awarded on an annual basis and continue to be available, as long as the student remains in good academic standing at the state institution of higher education. The waiver could be used for no more than four years of undergraduate study and could only be used after other sources of financial aid that are dedicated solely to tuition and fees are exhausted.

Section 174.450 RSMo

Terms of office and eligibility criteria for members of the governing board of Missouri State University would be amended.

Members from the fifth, seventh, and eighth congressional districts would serve terms expiring December 31, 2006; members from the first, second, and third congressional districts would serve terms expiring December 31, 2008; members from the fourth, sixth, and ninth congressional districts would serve terms expiring December 31, 2010; and the term of the student governor would expire December 31, 2006. Nothing in this subsection would be construed as prohibiting the reappointment of any member to an additional term upon expiration of the term set forth in this subsection.

The terms of the voting members would be six years, the terms of three expiring every two years, and the term of the student governor would be two years.

If a voting member is found by unanimous vote of the other governors to have moved from the district from which such governor was appointed, then the office of such governor would be forfeited and considered vacant.

DESCRIPTION (continued)

Should the total number of Missouri congressional districts be altered, all members would be allowed to serve the remainder of the term for which they were appointed.

Should the boundaries of any congressional districts be altered in a manner that displaces a member from the congressional district from which the member was appointed, the member would be allowed to serve the remainder of the term for which the member was appointed.

Section 174.500 RSMo

This proposal would create an educational grant for children and spouses of veterans killed in combat. Survivors would be eligible if the veteran died as a result of combat action or the veteran's death was certified by a Veterans' Administration medical authority to be attributable to an illness that was contracted while serving in combat. The benefits conferred by this section would be available to any academically qualified surviving spouse or children of war veterans. Surviving children who are eligible could apply for full benefits under by this section until they reach twenty-five years of age. A survivor could receive a grant pursuant to this section only so long as the survivor is enrolled in a program leading to a certificate, or an associate or baccalaureate degree. In no event shall a survivor receive a grant beyond the completion of the first baccalaureate degree, regardless of age.

In order to be eligible to receive a grant pursuant to this section, a survivor would be certified as eligible by the Missouri Veterans Commission. In the case of an illness-related death, such certification would be made upon qualified medical certification by a Veterans' Administration medical authority that the illness was both a direct result of the veteran's combat service and a substantial factor in the cause of the resulting death of the veteran.

Within the limits of the amounts appropriated therefor, the Coordinating Board for Higher Education would award up to twenty-five grants each year to survivors of qualified war veterans, who attend institutions of postsecondary education in this state. A qualified survivor who is enrolled or has been accepted for enrollment as an undergraduate postsecondary student at an approved institution of postsecondary education, and who is selected to receive a grant under this section, would receive an amount not to exceed half of the survivor's actual tuition; an allowance of up to two thousand dollars per semester for room and board; and the actual cost of books, up to a maximum of five hundred dollars per semester. The grants would continue to be awarded annually to eligible recipients as long as those recipients meet standards of academic performance as determined by the Coordinating Board for Higher Education.

DESCRIPTION (continued)

If the waiting list of eligible survivors exceeds fifty, the Coordinating Board for Higher Education could petition the general assembly to expand the quota. If the quota is not expanded, then the eligibility of survivors on the waiting list would be extended.

The Coordinating Board for Higher Education would:

- Promulgate all necessary rules and regulations for the implementation of this section;
- Determine minimum standards of academic performance in order for a survivor to remain eligible to receive a grant under this section;
- Provide the forms and determine the procedures necessary for a survivor to apply for and receive a grant under this section.

Section 178.870 RSMo

This proposal would increase tax revenues to the community college districts by increasing the maximum assessed valuation for each category of allowable property tax rate.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of the Secretary of State
Department of Economic Development
Department of Elementary and Secondary Education
Department of Higher Education
Department of Public Safety
 Missouri Veterans Commission
 Office of the Adjutant General
Missouri State University
Truman State University
University of Missouri
Kansas City Metropolitan Community College
St. Charles Community College



Mickey Wilson, CPA
Director
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