

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 5267-05
Bill No.: SCS for SBs 1181, 1100, 1262 & 1263
Subject: Boards and Commissions, Committees, Councils; Energy; Natural Resources
Department; Public Service Commission
Type: Original
Date: April 23, 2008

Bill Summary: Modifies and creates provisions pertaining to energy efficiency and energy conservation

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
General Revenue	(Unknown - Greater than \$797,563)	(Unknown Greater than \$868,132)	(Unknown - Greater than \$893,651)
Total Estimated Net Effect on General Revenue Fund	(Unknown - Greater than \$797,563)	(Unknown Greater than \$868,132)	(Unknown - Greater than \$893,651)

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

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
State School Moneys Fund*	\$0	\$0	\$0
Parks & Soils Tax Fund	(Unknown)	(Unknown)	(Unknown)
Conservation Fund	(Unknown)	(Unknown)	(Unknown)
Total Estimated Net Effect on <u>Other</u> State Funds	(Unknown)	(Unknown)	(Unknown)

* Offsetting Savings and Losses to State School Moneys Fund in FY 2010 and FY 2011

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
General Revenue	12 FTE	12 FTE	12 FTE
Total Estimated Net Effect on FTE	12 FTE	12 FTE	12 FTE

Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2009	FY 2010	FY 2011
Local Government	Unknown	Unknown to (Unknown)	Unknown to (Unknown)

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Office of Secretary of State (SOS)** assume many bills considered by the General Assembly include provisions allowing or requiring agencies to submit rules and regulations to implement the act. The SOS is provided with core funding to handle a certain amount of normal activity resulting from each year's legislative session. The fiscal impact to the SOS office for Administrative Rules for this proposal is less than \$2,500. The SOS recognizes this is a small amount and does not expect additional funding would be required to meet these costs. However, SOS also recognizes that many such bills may be passed in a given year and that collectively the costs may be in excess of what the SOS can sustain with their core budget. Any additional required funding would be handled through the budget process.

Officials from the **Office of State Courts Administrator** state this proposal has no fiscal impact on the Courts.

Officials from the **Office of Administration - Division of Budget and Planning** and the **Administrative Hearing Commission** state there should be no added cost to their agency as a result of this proposed legislation.

Officials from the **Department of Economic Development - Public Service Commission** and **Office of Public Counsel, Department of Agriculture, Department of Public Safety - Office of the Director**, and the **Department of Labor and Industrial Relations** state this proposal will have no fiscal impact on their respective agencies.

Officials from the **Department of Transportation** assume no fiscal impact at this time.

ASSUMPTION (continued)

Officials from the **Department of Higher Education** assume there would be a cost associated with the implementation of this proposal; however, they cannot estimate with any degree of certainty the amount of that cost.

Officials from the Kansas City Metropolitan Community College state this proposal will have no significant fiscal impact on their college.

8.295 - State energy projects

Officials from the **Office of Administration - Division of Budget and Planning** indicated there could be an impact on Facilities Management, Design and Construction and deferred to them for an estimate of impact.

Officials from the **Office of Administration - Division of Facility Management, Design and Construction** stated they are already implementing this provision as it had been included in a statement of goals outlined to the Governor in 2006 regarding state energy conservation.

Section 8.800, 8.10, 8.812, 8.815, 8.837 - Energy Standards for State Buildings

According to officials from the **Department of Natural Resources (DNR)** this portion of the proposal would require that after July 1, 2009, construction of new state buildings and new or substantially renovated state buildings must meet or exceed the standards reflected by the International Energy Conservation Code, 2006, latest revision. DNR must convene a voluntary working group to advise and assist the department in the development and implementation of the minimum energy efficiency standard, which would be established by rule no later than January 1, 2009.

Officials from the **Office of Administration - Division of Facilities Management, Design and Construction (FMDC)** assume the overall cost to the CI budget to comply has many variables that would affect cost such as:

- Type of building,
- Square footage of a building,
- New Construction or renovation/modernization,
- Rehabilitation of existing building,
- Renovation/modernization project cost over \$100,000 or \$500,000,
- Modify spaces in buildings,

ASSUMPTION (continued)

Flexibility and adaptability of project,
Evaluation process in the daily activities of the facility,
Overall five-year plan and other issues.

FMDC's operating budget (SFMOF-State Facility Maintenance and Operations Fund) would increase based on staffing needs and EE needs. At this time we are unable to determine the exact position needs but it should include a Professional Engineer (civil, electrical, mechanical, structural engineering or engineering management).

Officials from **Linn State Technical College** would expect to incur a significant increase in construction costs in order to meet the International Energy Conservation Code. However, Linn State would expect to recover a significant portion of those costs through lower building life cycle expenses. The exact fiscal impact is unknown at this time.

Officials at the **University of Missouri** assume the impact of this proposal is difficult to determine. It will fluctuate but could cost more than \$1,000,000 on a given year.

Officials at the **Lincoln University** assume modest fiscal impact in the form of increased costs for both design and construction.

Officials at the **Moberly Area Community College** assume it is not possible to determine the fiscal impact.

Oversight assumes that the costs of this proposal to Colleges and Universities is not state revenue. Additionally, Oversight assumes that the Colleges and Universities will raise tuition to cover any costs associated with this proposal.

§8.852 - 10% - Renewable Energy Source

Officials at the **Department of Natural Resources (DNR)** assume no direct impact to their agency; however, technical support or energy-related information and/or data, including energy sustainability, renewable energy and green building information/data as stipulated in §640.157 may be requested or supplied by DNR to meet the requirements of this section.

It is unknown how the Division of State Parks could be affected by this provision or how much may be able to be supplied by the respective utility companies by these dates.

ASSUMPTION (continued)

Officials from the **City of Columbia** assume the state renewable mandate could increase competition for the resource and make it more expensive for cities to purchase.

Section 143.121 Adjusted Gross Income Deduction

Officials from the **Office of Administration - Division Budget and Planning** assume the legislation's proposed §143.121.8 adds an income tax deduction of up to \$1,000 per year, and up to \$2,000 per taxpayer cumulatively, for 100% of the cost of a home energy audit. This will reduce general and total state revenues by an unknown amount.

Officials from the **Department of Revenue (DNR)** state this section will result in a need for the following additional staff:

Customer Service

1 Tax Collection Technician I for every additional 24,000 calls annually received on the non-delinquent inbound line

1 Revenue Processing Technician I for every additional 4,800 contacts annually in the field offices

Personal Tax

2 Temporary Tax Employees for key-entry

1 Revenue Processing Technician I for every additional 19,000 returns to be verified

1 Revenue Processing Technician I for every additional 2,400 pieces of correspondence generated

The **Office of Administration Information Technology (ITSD DOR)** estimates that this legislation could be implemented utilizing 2 existing CIT III's for 2 months for modifications to MINITS and 2 existing CIT III's for 3 months for modifications to MITS at a rate of \$41,860. ITSD DOR estimates the IT portion of this request can be accomplished within existing resources; however; if priorities shift, additional FTE/overtime would be needed to implement. Funding would be requested through the budget process.

Officials from the **Department of Natural Resources (DNR)** state this section is linked to §640.153 that requires DNR to certify qualified home energy auditors to fully implement this section.

ASSUMPTION (continued)

Section 144.526 Show Me Green Sales Tax Holiday

Officials at the **Department of Natural Resources** state that the Parks and Soils Tax Fund is derived from one-tenth of one percent sales and use tax pursuant to Section 47 (a) of the Missouri Constitution. Any sales and use tax exemption would be a loss to the Parks and Sales Tax Fund.

Officials at the **Office of Administration - Division of Budget and Planning** assume this section of the proposal would exempt the purchases of "Energy Star" certified appliances, with retail prices up to \$1,500, from sales tax for the seven day period beginning April 19th and ending April 25th, starting in 2009. Based on Personal Consumption data as provided by the US Bureau of Economic Analysis, sales of qualifying appliances would be approximately 0.04% of annual retail sales. Gross GR sales tax collections in FY07 were \$1,977.7M. Therefore, general and total state revenues would be reduced by proposed section 144.526 in the following ways, beginning in FY09:

Reductions (\$million)	
General Revenue	\$ 791,000
Prop C	\$ 264,000
Conservation	\$ 33,000
DNR	\$ 26,000
Total	\$1,114,000

According to officials from the **Department of Revenue (DOR)**, this section will create an increased "setup" for Central Registration to add this "item tax" for qualifying businesses. This will require Central Registration to identify businesses that potentially qualify by SIC, contact them, and then respond to the responses. Also, Technical phone calls will increase around the holiday. Additional staff needs are as follows:

ASSUMPTION (continued)

1 Tax Collection Technician I for every additional 15,000 contacts annually on the delinquent tax line;

1 Tax Collection Technician I for every additional 24,000 contacts annually on the non-delinquent tax line;

3 Revenue Processing Technician I for every additional 4,800 contacts annually to the field offices

Notification will need to be sent to approximately 20,000 businesses each year of the holiday and the holiday rate they are to charge.

Oversight assumes the Conservation Fund would also see a loss due to this proposal.

Officials at the **City of West Plains** assume a possible negative impact on the city.

Officials at the **City of Centralia** assume the impact is zero if the Board votes to be exempt from the sales tax holiday; otherwise a loss of sales tax receipts less than \$400 per year.

Officials from the **City of Columbia** state they could lose some local revenues, but can't predict an amount. In the long term, if electric systems reduce energy use, savings could be realized.

§170.011

Officials from the **Department of Elementary and Secondary Education (DESE)** state that these instructional areas are currently embedded within most biology curricula. This section appears to require separate instruction which would require us to pull those embedded items from the biology end-of-course exam and develop additional items to make the full exam. Development and readjustment could cost at least \$250,000.

The proposal indicates that local school districts may consult with DESE for assistance in training teachers and creating appropriate curricula. It should be noted that DESE does not create curricula. Local school districts will likely incur unknown costs to train teachers and create curricula. Such costs will likely be significant.

Oversight assumes that the language of the proposal does not require separation of this subject matter from current curricula. Additional emphasis is to be given to this subject area in conjunction with Earth Day and may require certain scheduling, but should not result in significant costs to either DESE or school districts.

ASSUMPTION (continued)

§251.560

Officials from the **Department of Natural Resources (DNR)** assume this section of the proposal requires the directors of the Departments of Labor and Industrial Relations, Elementary and Secondary Education, Agriculture, Economic Development, and Natural Resources to meet, at least twice a year, to discuss ways to secure grants established under the federal Energy Independence and Security Act of 2007.

Such grants would fund: green jobs, the production of renewable fuels, increasing energy efficiency of products, buildings and vehicles, and increasing research and development for manufacturing of renewable energy technologies. The departments are required to jointly report to the general assembly and governor each year regarding any grants secured under this proposal.

DNR may incur negligible costs involved with staffing or preparing reports.

Officials from the **Department of Elementary and Secondary Education** state this section will result in minimal administrative impact to their agency.

Oversight assumes these administrative costs to DNR and DESE can be absorbed with existing resources.

§386.850

Officials from the **Department of Natural Resources (DNR)** state the Missouri Energy Task Force created by EO 05-46 shall reconvene at least one time per year for the purpose of reviewing any progress made toward meeting the recommendations set forth in the task force's final report as issued under Executive Order. The Director of the Department of Natural Resources is a member of the task force established by the executive order. Although there is no direct impact to DNR, technical support, staff support or energy-related information and/or data may be requested or supplied by the department to meet the requirements of this section.

Section 640.153 Energy Auditors

Officials at the **Department of Natural Resources (DNR)** assume they must certify qualified home energy auditors as required under subsection 8 of §143.121, RSMo. DNR would request a .5 Energy Specialist II to implement this portion of the proposal.

ASSUMPTION (continued)

Section 640.157 Energy Center

Officials from the Department of Natural Resources (DNR) state this section of the proposal authorizes DNR's Energy Center to serve as a central point of coordination for activities relating to energy sustainability in the state. The Energy Center shall consult and cooperate with other state agencies to serve as a technical advisor on sustainability issues, including but not limited to renewable energy use and green building design and construction; provide technical assistance to local governments, businesses, schools and homeowners on sustainability issues including renewable energy use and green building design and construction; and conduct outreach and education efforts about financial assistance opportunities for energy conservation to include tax incentives. DNR would request two (2) Energy Engineer II's and one (1) Office Support Assistant to implement this portion of the proposal.

§170.011, 701.500 through 701.515 - Energy efficiency requirements, standards, and incentive programs

According to officials from the **Department of Natural Resources (DNR)**, their department is given authority to enforce the provisions of the energy efficiency standards for appliances and products. The department may test and inspect appliances and products and may charge a manufacturer for the cost of such testing if a product is found not to be in compliance with the standards. Violations of the energy efficiency standards may be referred to the Attorney General for prosecution. DNR would request one and a half (1.50 Energy Engineer II's to implement this portion of the proposal.

§701.515

Officials from the Department of Elementary and Secondary Education (DESE) assume there is no state cost to the foundation formula associated with this proposal. Should the new crimes and amendments to current law result in additional fines or penalties, DESE cannot know how much additional money might be collected by local governments or the Department of Revenue to distribute to schools. To the extent fine revenues exceed 2004-2005 collections, any increase in this money distributed to schools increases the deduction in the foundation formula the following year. Therefore the affected districts will see an equal decrease in the amount of funding received through the formula the following year; unless the affected districts are hold-harmless, in which case the districts will not see a decrease in the amount of funding received through the formula (any increase in fine money distributed to the hold-harmless districts will simply be additional money). An increase in the deduction (all other factors remaining constant) reduces the cost to the state of funding the formula.

ASSUMPTION (continued)

Oversight notes that local school districts would see an increase in fine revenue as a result of this proposal. As stated by DESE, this fine revenue would be a deduction the next year for some of the school districts. Oversight assumes an unknown amount of revenue would be realized each year by school districts and a corresponding decrease in school funding from the state the following year. Oversight assumes the fine revenue will fluctuate from year to year, therefore, the net fiscal impact to local school districts from FY 2009 on could be Unknown to (Unknown).

<u>FISCAL IMPACT - State Government</u>	FY 2009 (10 Mo.)	FY 2010	FY 2011
GENERAL REVENUE			
<u>Savings</u> - Department of Elementary and Secondary Education (§701.515)			
Reduced appropriations to the State School Moneys Fund (from deduction of fine revenue from previous year)			
	\$0	(Unknown)	(Unknown)
<u>Cost</u> - Department of Revenue - Energy audit deduction and sales tax holiday (§143.121 & 144.526)			
Personal Services (6 FTE)	(\$203,703)	(\$251,777)	(\$259,330)
Benefits	(\$84,156)	(\$104,017)	(\$107,138)
Equipment and Expense	<u>(\$56,371)</u>	<u>(\$10,338)</u>	<u>(\$10,648)</u>
	(\$344,230)	(\$366,132)	(\$377,116)
FTE Change - DNR	6 FTE	6 FTE	6 FTE
<u>Cost</u> - Office of Administration - FMDC			
Personal Services (1 FTE)	(\$59,327)	(\$72,972)	(\$74,797)
Benefits	(\$26,234)	(\$32,268)	(\$33,075)
Equipment and Expense	<u>(\$7,140)</u>	<u>(\$1,648)</u>	<u>(\$1,697)</u>
	(\$92,701)	(\$106,888)	(\$109,569)
FTE Change - COA-FMDC	1 FTE	1 FTE	1FTE

<u>FISCAL IMPACT - State Government</u>	FY 2009 (10 Mo.)	FY 2010	FY 2011
<u>Cost - Department of Natural Resources</u>			
Personal Services (5 FTE)	(\$206,644)	(\$255,412)	(\$263,074)
Benefits	(\$91,378)	(\$112,943)	(\$116,331)
Equipment and Expense	<u>(\$62,610)</u>	<u>(\$26,757)</u>	<u>(\$27,561)</u>
	(\$360,632)	(\$395,112)	(\$406,966)
 FTE Change - DNR	 5 FTE	 5 FTE	 5 FTE
 <u>Loss - General Revenue</u>			
Loss of tax revenue	(Unknown)	(Unknown)	(Unknown)
 ESTIMATED NET EFFECT ON GENERAL REVENUE	 <u>(Unknown - Greater than \$797,563)</u>	 <u>(Unknown Greater than \$868,132)</u>	 <u>(Unknown - Greater than \$893,651)</u>
 ESTIMATED NET FTE CHANGE - GENERAL REVENUE	 12 FTE	 12 FTE	 12 FTE
 STATE SCHOOL MONEYS FUND			
 <u>Savings - Department of Elementary and Secondary Education - Reduced distributions to local school districts</u>			
	\$0	Unknown	Unknown
 <u>Loss - DESE - Reduced appropriation from General Revenue</u>			
	\$0	(Unknown)	(Unknown)
 ESTIMATED NET EFFECT ON STATE SCHOOL MONEYS FUND	 <u>\$0</u>	 <u>\$0</u>	 <u>\$0</u>
 PARKS AND SOILS SALES TAX			
 <u>Loss - Sales Tax Revenue</u>			
	(Unknown)	(Unknown)	(Unknown)
 ESTIMATED NET EFFECT ON PARKS AND SOILS SALES TAX	 <u>(Unknown)</u>	 <u>(Unknown)</u>	 <u>(Unknown)</u>

<u>FISCAL IMPACT - State Government</u>	FY 2009 (10 Mo.)	FY 2010	FY 2011
CONSERVATION FUND			
<u>Loss</u> - Sales Tax Revenue	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON CONSERVATION FUND	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2009 (10 Mo.)	FY 2010	FY 2011
LOCAL POLITICAL SUBDIVISIONS			
<u>Revenue</u> - School Districts - Income from fines	Unknown	Unknown	Unknown
<u>Loss</u> - School Districts - Reduced distributions from State School Moneys Fund	\$0	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON LOCAL POLITICAL SUBDIVISIONS	<u>Unknown</u>	<u>Unknown to (Unknown)</u>	<u>Unknown to (Unknown)</u>

FISCAL IMPACT - Small Business

Small businesses will see a fiscal impact to the extent they participate in the "tax holiday". They also could see an impact depending on the renewable energy cost factor to be included in the rates from the utility companies.

FISCAL DESCRIPTION

This proposed legislation modifies and creates provisions regarding energy efficiency and energy conservation:

§8.295

Up to 10% of the funds appropriated each year for the Facilities Maintenance Reserve Fund shall be used for otherwise eligible projects that are also energy projects with a 20-year payback or less.

8.810

Design documents submitted to the Office of Administration for new construction or substantial renovation of certain state buildings shall include a projection of the energy savings of the building as a result of meeting the state minimum energy efficiency standard.

§8.812, 8.815, 8.837

By January 1, 2009, the Department of Natural Resources shall modify the minimum energy efficiency standard so that it is at least as stringent as the 2006 International Energy Conservation Code (2006 IECC), or the latest version of the Code rather than the current standard of American Society of Heating, Refrigerating, and Air Conditioning Engineers (ASHRAE) Standard 90. The act modifies the date to July 1, 2009, by which all design for state buildings over 5,000 square feet involving new construction or substantial renovation and any building over 5,000 square feet considered for purchase or lease by a state agency shall comply with the minimum energy efficiency standard. The Commissioner of the Office of Administration may exempt any state building from meeting the minimum energy efficiency standard requirement for safety reasons or when the cost of compliance is expected to exceed the energy cost savings.

§8.852

Beginning July 1, 2016, at least 10% of the electricity used by state government must come from renewable energy sources and beginning July 1, 2026, at least 20% of the electricity used by state government must come from renewable energy sources, to the extent that such renewable energy sources are available.

143.121

Creates an income tax deduction for either the cost of a home energy audit conducted by an energy auditor certified by the Department of Natural Resources or for the cost of implementing any of the recommendations made in any such energy audit, or for both such activities. The deduction is limited to \$1,000 per taxpayer per year, up to \$2,000 cumulative total per taxpayer.

FISCAL DESCRIPTION (continued)

144.526

Creates the "Show Me Green Sales Tax Holiday." For 2009 and every year thereafter, during the seven day period beginning on April 19th and ending April 25th, all sales of Energy Star certified new appliances will be exempt from state sales tax. Political subdivisions may opt in at their choosing.

171.011

Beginning in the 2009-2010 school year, every high school in the state shall ensure its students receive instruction in certain environmental-related topics each year.

251.650

This section requires representatives of the Departments of Labor and Industrial Relations, Elementary and Secondary Education, Agriculture, Economic Development, and Natural Resources to meet, at least twice a year, to discuss ways to secure grants established under the federal Energy Independence and Security Act of 2007. Such grants would fund: green jobs, the production of renewable fuels, increasing energy efficiency of products, buildings and vehicles, and increasing research and development for manufacturing of renewable energy technologies. The Department of Natural Resources shall serve as the coordinating agency for the inter-agency group. The group shall report to the general assembly and governor each year regarding any grants secured under this act.

386.850

The Missouri Energy Task Force created by Executive Order 05-46 shall reconvene at least annually to review progress made toward meeting the recommendations made in its final report as issued under the Executive Order. The Task Force shall issue its findings in an annual status report to the Governor and General Assembly.

640.153 & 640.157

The Department of Natural Resources' Energy Center shall serve as a central coordinator for energy sustainability activities in the state and shall carry out the duties described in the act.

701.500 - 701.515

Creates minimum energy efficiency standards for certain new appliances and products sold or installed within the state. Exceptions are provided for certain products that are intended to be sold outside the state, installed in manufactured homes, or designed expressly for use in recreational vehicles. The Department of Natural Resources shall promulgate the energy efficiency standards for such products, which shall be at least as stringent as the standards

FISCAL DESCRIPTION (continued)

described in the proposal. The Appliance Energy Efficiency Advisory Group, created in the act, shall advise the department on the development of the standards. The composition of the advisory group is listed in the act.

In consultation with the advisory group, the department shall update the minimum energy efficiency standards for the appliances and products at least once every 3 years to keep current with technological advancements.

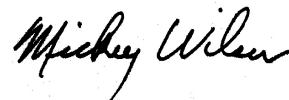
Manufacturers of the appliances and products for which the energy efficiency standards apply shall certify to the department that their products meet the standards. Manufacturers who knowingly certify a product that does not meet the standards shall be subject to a civil penalty up to \$10,000 per violation and up to \$10,000 per day for a continuing violation. Manufacturers are also required to mark their products as meeting the energy efficiency standards.

The department is given authority to enforce the provisions of the energy efficiency standards for appliances and products. The department may test and inspect appliances and products and may charge a manufacturer for the cost of such testing if a product is found not to be in compliance with the standards. Violations of the energy efficiency standards may be referred to the Attorney General for prosecution. First-time violators shall receive a warning and subsequent violations shall be subject to a civil penalty up to \$250 per violation.

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

SOURCES OF INFORMATION

Department of Economic Development
 Public Service Commission
 Office of Public Counsel
Office of Administration
 Division of Budget and Planning
 Division of Facilities Management, Design and Construction
Department of Elementary and Secondary Education
Department of Higher Education
Department of Transportation
Department of Natural Resources
Department of Revenue
Office of Secretary of State
 Administrative Rules Division
Office of State Treasurer
Department of Agriculture
Department of Labor and Industrial Relations
Department of Insurance, Finance, and Professional Regulation
Department of Conservation
Cities
 West Plains
 Centralia
 Columbia
Colleges and Universities
 Linn State Technical College
 University of Missouri
 Lincoln University
 Moberly Area Community College
 Kansas City Metropolitan Community College



Mickey Wilson, CPA
Director
April 23, 2008