Missouri Department of Revenue

Comprehensive Annual Financial Report (CAFR)

Fiscal Year Ended June 30, 2004

A Component Unit of the State of Missouri
Combined Annual Financial Report of the Director of Revenue and State Treasurer
# Table of Contents

## Introductory

Transmittal Letter .......................................................................................................................... i  
Overview ...................................................................................................................................... ii  
Organizational Chart ...................................................................................................................... xi  
Department of Revenue Officials .................................................................................................... xii  

## Financial

Management’s Discussion and Analysis ......................................................................................... 1  

### Basic Financial Statements

Department-Wide Financial Statements  
Statement of Net Assets .............................................................................................................. 15  
Statement of Activities .................................................................................................................. 16  

Governmental Fund Financial Statements  
Major Fund Descriptions ............................................................................................................ 17  
Combined Balance Sheet – All Governmental Fund Types .......................................................... 18  
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – All Governmental Fund Types ............................................................... 19  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .................................................................................................................. 20  

Proprietary Funds  
Statement of Net Assets - Proprietary Funds .............................................................................. 21  
Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds .................. 22  
Statement of Cash Flows - Proprietary Funds .............................................................................. 23  

Fiduciary Funds  
Statement of Agency Funds and Changes in Agency Funds - Assets and Liabilities .................. 24  

Notes to the Financial Statements .................................................................................................. 25  

### Required Supplementary Information – Budgetary Comparison Schedules

Schedule of Appropriations and Expenditures - Budget and Actual - Budgetary Basis  
General Fund .................................................................................................................................... 44  
Motor Fuel Tax Fund ..................................................................................................................... 45  
School District Trust Fund ............................................................................................................. 45  
State Highways and Transportation Department Fund ................................................................. 46  
Agency Fund .................................................................................................................................... 47  

Schedule of Reconciliation of Budget to GAAP - General Fund, Motor Fuel Tax Fund, School District Trust Fund, and State Highway and Transportation Department Fund .................................................................................................................. 48  

### Nonmajor Governmental Funds and Combining Statements and Schedules

Special Revenue Fund Descriptions ............................................................................................... 49  
Capital Projects Fund Description ................................................................................................ 57  
Combining Balance Sheet - Nonmajor Governmental Funds ......................................................... 58  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds .................................................................................................................................................. 62  
Combined Schedule of Appropriations and Expenditures – Budget and Actual Budgetary Basis – Budgeted Nonmajor Governmental Funds .................................................................................................................. 66  
Combining Schedule of Appropriations and Expenditures - Budget and Actual Budgetary Basis - Budgeted Nonmajor Governmental Funds .................................................................................................................. 67
Financial (cont.)

Agency Funds
  Agency Fund Descriptions ........................................................................................................... 70
  Combining Schedule of Changes in Assets and Liabilities – All Agency Funds ............................... 75

Capital Assets Used in the Operation of Governmental Funds
  Comparative Schedule by Source .................................................................................................... 84
  Schedule by Function and Activity ............................................................................................... 85
  Schedule of Changes by Function and Activity .............................................................................. 86

Statistical

Expenditures
  Expense and Equipment Expenditures by Subclass ........................................................................ 87
  General Governmental Expenditures by Division .......................................................................... 88
  General Government Expenditures by Fund .................................................................................. 89
  Program Specific Distributions ..................................................................................................... 90
  Tax and Fee Collections to Resource Inputs .................................................................................. 91

Taxes Administered
  Summary of Taxes Administered ................................................................................................... 92
  Cigarette Tax ................................................................................................................................. 93
  Financial Institutions Tax .............................................................................................................. 94
  Fuel Tax ......................................................................................................................................... 95
  Income Tax .................................................................................................................................... 96
  Insurance Tax ............................................................................................................................... 97
  Local Sales and Use Tax ................................................................................................................ 99
  State Sales and Use Tax ................................................................................................................ 100
  Other Taxes ................................................................................................................................ 102
  Collection History of Taxes Administered for the Last Ten Fiscal Years (1995-2004) .................. 103
  Income Tax Summary of Activities for the Last Ten Fiscal Years (1995-2004) ......................... 104


Tax and Fee Distribution - Counties and Other Political Subdivisions ........................................... 106

Tax and Fee Distribution - Cities .................................................................................................... 111

Fees Administered
  Summary of Fees Administered .................................................................................................... 143
  All-Terrain Vehicle Fees ............................................................................................................... 144
  Court and County Clerk and Recorder Fees ............................................................................... 145
  Drivers License Fees .................................................................................................................... 149
  Marine Fees ................................................................................................................................. 151
  Motor Vehicle Fees ..................................................................................................................... 152
  Other Fees .................................................................................................................................... 155
  Drivers License Transactions for the Last Five Fiscal Years (2000-2004) .................................... 157
  Motor Vehicle Transactions for the Last Five Fiscal Years (2000-2004) ................................. 158
  Marine Transactions for the Last Five Fiscal Years (2000-2004) ............................................ 159
  All-Terrain Vehicle Transactions for the Last Five Fiscal Years (2000-2004) ............................ 159
Statistical (cont.)

Summary of Other Receipts.............................................................................................................................................160

Non-Ammropriated Funds - Sources and Application........................................................................................................161

State Treasurer’s Report
  Average Fund Balances and Invested Balances............................................................................................................169
  Time Deposits Balance in Various Banks ........................................................................................................................170
  Fund Balances..................................................................................................................................................................174
  General Obligation Bonds .............................................................................................................................................186
  Funds Invested in U.S. Securities ..................................................................................................................................187
  Investments of the State Treasurer .................................................................................................................................188
  Missouri Investment Trust ...............................................................................................................................................189
The Introductory Section contains material to familiarize the reader with the contents of the report, organizational structure, and operation of the Missouri Department of Revenue.
May 1, 2005

The Honorable Matt Blunt and
Members of the General Assembly:

I am pleased to submit the Comprehensive Annual Financial Report of the Missouri Department of Revenue (department) for the Fiscal Year ended June 30, 2004.

The department report is intended to present fairly the financial position and results of operations of the department. This report is prepared in accordance with generally accepted accounting principles and consists of three sections.

1. The Introductory Section includes a summary description and its organizational chart.

2. The Financial Section includes a management discussion and analysis, the financial statements, and related footnotes.

3. The Statistical Section includes schedules depicting tax and fee collections and distributions.

The department is responsible for the accuracy of the data presented and the completeness and fairness of the presentation.

This report, together with statements prepared by the State Treasurer (attached to this report) and the Missouri Comprehensive Annual Financial Report of the Office of Administration, Division of Accounting (published separately), fulfills the statutory requirements for financial reporting under Section 32.060, RSMo, 2000.

Sincerely,

Trish Vincent
Overview

The Overview provides a description of the Missouri Department of Revenue, an organizational chart, and a list of principal officials.
Generally Accepted Accounting Principles (GAAP) require that the reporting entity provide a Management Discussion and Analysis. This Overview complements that analysis and should be read in conjunction with it. The Missouri Department of Revenue Management’s Discussion and Analysis begins on page 1.

**REPORTING ENTITY**

The people of Missouri created the Department of Revenue (department) when they adopted Article IV, Section 12, of the 1945 Constitution of Missouri. The department serves as the central collection agency for state revenues. The primary duties of the department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The Director of Revenue is responsible for all operations and policies of the department. The Director is appointed by the Governor with the advice and consent of the Senate.

Two production divisions are in the department. They are the Divisions of Motor Vehicle and Drivers Licensing and Taxation and Collection. The director of both divisions are appointed by the Director of Revenue. The Division of Administration provides support to the production divisions.

The number of employees authorized by the legislature for Fiscal Year 2004 was 1,942, with an operating budget of $109.9 million. The State Tax Commission and State Lottery Commission are "Type III transfer" agencies as is defined in Appendix B of the Reorganization Act of 1974 (RSMo), and therefore these agencies are administered separately and are not included in the financial statements.

The department is subject to Sections 36.031, 36.100, 36.110, 36.120, and 36.130, RSMo, relating to the position classification plan of the State Personnel Law (Merit System) and also to the pay plan of the Merit System.
Overview

OFFICE OF THE DIRECTOR

Director of Revenue

The Director of Revenue supervises all operations of the Missouri Department of Revenue (department). The Director formulates general policy and determines long-term goals for the department.

Deputy Director

The Deputy Director has line authority for operational decision-making within the department.

Budget Office

The Budget Office coordinates the preparation of the department’s annual budget request and the department’s strategic plan around its outcomes and key products. This office reviews core divisional budgets to ensure they are consistent with the department’s strategic plan outcomes, priorities, and guidelines. The Budget Administrator serves as the department liaison with the Office of Administration’s Division of Budget and Planning and the state legislature.

General Counsel

The General Counsel advises the Director on all legal matters. The attorneys in the General Counsel’s Office represent the Director in tax litigation and in Driving While Intoxicated (DWI), licensing, motor vehicle, and fuel tax hearings. This office provides legal opinions interpreting the tax and transportation laws of the state. This office also works closely with the Office of the Attorney General and local prosecutors in court proceedings involving state taxation and transportation laws.

Internal Audit

Internal Audit reviews and evaluates the department’s administrative, operational, and internal accounting controls to ensure their adequacy for safeguarding the department’s assets. Internal Audit appraises the effectiveness and efficiency of resource use and reports findings and recommendations to department management.

The number of employees authorized by the legislature for Fiscal Year 2004 was 1,942 with an operating budget of $109.9 million.
Revenue Technology

Revenue Technology provides leadership, oversight, and direction concerning the department’s information technology in support of its business products, to include telecommunications, end user and network support, and management of the department’s web site.

Office of Legislation and Regulations

The Office of Legislation and Regulations is responsible for the development and tracking of the department’s legislative priorities through the legislative process. The office also estimates the fiscal impact of all legislation that may impact the operation of the department. In addition, it manages the publication process for departmental rules and regulations.

DIVISION OF ADMINISTRATION

The Division of Administration is responsible for providing service and administrative support to the Department of Revenue (department). This includes providing a quality work environment, maintaining employee relations, procuring goods and services, accounting, finance, technology services, investigative services, and general services such as mail processing, warehousing, and record storage. The division includes four bureaus.

Criminal Investigation Bureau

The Criminal Investigation Bureau is responsible for creating and maintaining a climate for voluntary tax, motor vehicle, and driver licensing compliance by investigating complaints and developing information leading to prosecution of individuals violating state statutes. The bureau operates six offices located throughout the state.

Financial and General Services Bureau

The Financial and General Services Bureau provides financial and general services to the department. Accounting Services processes and records departmental expenditures, prepares the Missouri Department of Revenue Comprehensive Annual Financial Report, monthly spending plans, fiscal note responses, the division’s budget request, coordinates the preparation of monthly financial
Overview

statements, provides control and record keeping of the department’s fixed assets, and monitors telecommunication costs. Delivery Services maintains and schedules vehicles and performs deliveries. The Investment and Cash Management Office provides deposit and accounting document approval for all monies received and coordinates investment and collateralization of nonstate funds under the department's control. The Mail Service Center handles incoming and outgoing mail. Purchasing Services coordinates procurement activities. Central Stores receives, stores, and distributes supplies, forms, and new fixed assets. The Warehouse and Archive Center archives approximately 50,000 boxes of nonpermanent department records and provides temporary storage for overflow supplies and forms. Facilities coordinates with the Office of Administration regarding the maintenance and improvement of the work environment within the department.

Human Resource Services and Development Bureau

Human Resource Services and Development (HRSD) supports and coordinates the department’s divisions in employee relations, compensation, safety, employee development, classification issues, and employee benefits. HRSD revises, creates, and interprets departmental policy, prepares the Affirmative Action Plan, and coordinates and maintains the department’s personnel and payroll information in the statewide human resource accounting system. The Human Relations Officer provides informal problem resolution assistance and consultations to management and staff to promote a positive work environment. HRSD also organizes all aspects of hiring, maintains official personnel files, and handles workers’ compensation and unemployment claims.

The human resource development function resides with Revenue University. The University is comprised of three schools. The School of Leadership Development instructs department leaders to continually improve the system to satisfy customers, employees, and the organization. The School of Technology trains employees in computer based technical skills. The School of Workforce Development trains employees in basic skills such as reading, writing, problem solving, and effective communication.
Technology Services Bureau

The Technology Services Bureau provides systems development and support, production control, and database administration throughout the department.

DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING

The Division of Motor Vehicle and Drivers Licensing is responsible for administering Missouri statutes that relate to the licensing of drivers and the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft. This division consists of three bureaus and an administrative office.

Driver and Vehicle Services Bureau

The Driver and Vehicle Services Bureau is responsible for the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft in the state and issuing disabled placards and temporary permits. It is also responsible for licensing and regulating motor vehicle and marine craft dealers and manufacturers, salvage businesses, and lease rental companies.

In addition, the Driver and Vehicle Services Bureau is responsible for suspending and revoking, when applicable, driver licenses, driving permits, and vehicle registrations. The Driver and Vehicle Services Bureau processes and maintains records relating to traffic violation point assessments, the administrative Driving While Intoxicated (DWI) and “abuse and lose” laws for alcohol/drug offenses, failure to appear in court for traffic violations, and the safety responsibility (mandatory insurance) laws for uninsured motorists.

Customer Assistance Bureau

The Customer Assistance Bureau is responsible for directing the operations of the contract offices throughout the state. Contract offices, located in almost every county in Missouri and in major metropolitan areas of the state, are independently operated by contractual agents. The Customer Assistance Bureau oversees the
Overview

processing and issuance of all driver and nondriver licenses and school bus permits and the certification of third party testers. In addition, it oversees various phone centers to help customers with their driver and vehicle transactions.

Information Technology Bureau

The Information Technology Bureau is responsible for the technical analysis, design, development, and implementation of the division’s data processing systems.

Division Director's Office

The Division Director’s Office is responsible for the overall administration of the three bureaus and field operations described above. This includes the preparation of legislative testimony, the review and analysis of fiscal notes, the development of all written communications, and the handling of the divisional accounting and budgeting functions.

DIVISION OF TAXATION AND COLLECTION

The Division of Taxation and Collection is responsible for the administration of Missouri's tax laws and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions.

Accounting Services

Accounting Services is responsible for cashiering and depositing tax and fee collections, contract office accounting, return check collection, division mail distribution, divisional accounting, financial statement preparation, document security enforcement, centralized record retention, divisional office equipment management, microfilming functions, and divisional forms and publication orders.

Business Tax

Business Tax is responsible for the administration of sales/use, corporation, and withholding taxes, financial institutions, insurance premiums, franchise, county, fuel, cigarette and other tobacco products taxes, and county court fees. Business Tax also distributes locally imposed sales and use taxes to local jurisdictions.
administers business tax registration and issues sales/use tax licenses to taxpayers, handles correspondence and taxpayer protests, processes amended returns, writes regulations, and pursues collections from noncompliant taxpayers through its Nexus programs.

**Customer Assistance**

Customer Assistance is responsible for contacting individuals and businesses who have unpaid tax liabilities, pursuing bad checks, reimbursing prosecuting attorneys for collections made, submitting fee payments to the recorder of deeds for filing lien documents, conducting skip tracing to locate taxpayers and their assets, certifying files and records for the prosecuting attorneys, and assisting the prosecuting attorneys with account analysis to prosecute cases. Customer Assistance is also responsible for providing taxpayer assistance to taxpayers in regional offices within Missouri. This assistance includes answering questions, registering taxpayers, issuing sales/use tax licenses, participating in taxpayer training programs, making field visits to taxpayers who are delinquent in paying their taxes, and appearing in court on behalf of the Director of Revenue on cases pursued by the prosecuting attorneys.

**Field Audit (In-state and Out-state)**

Field Audit is responsible for conducting field audits of businesses required to pay taxes to the state of Missouri. The in-state operations perform central support functions and include eight offices. The out-state operations include offices in Chicago, Dallas, New York, and Los Angeles.

**Information Technology**

Information Technology is responsible for the technical analysis, design, development, implementation, and maintenance of the division’s data processing systems. Information Technology provides quality assurance, program maintenance, and technical support for electronic data processing communications, systems programming, and data base administration. Information Technology also provides personal computer software training, in-house programmer training, system training to division personnel, and administers electronic media including an Internet web site and forms-by-fax for the division.
Overview

Personal Tax

Personal Tax is responsible for administering individual income, partnership, fiduciary, and estate taxes and property tax credits. Administrative functions include tax return receipt and extraction of incoming mail, tax return analysis, data entry, tax return error correction, and discovery and collection of tax liabilities.

Division Director’s Office

The Division Director’s Office is responsible for the overall administration of the areas described above. This includes preparation of legislative testimony, fiscal note preparation including administrative impacts, preparation of the division’s budget request, tax returns and forms design, and electronic-commerce.

SUMMARY OF BUDGETARY CONTROL

The Missouri Department of Revenue’s (department) annual budget is prepared principally on the cash basis and represents departmental appropriations recommended by the Governor and passed by the state legislature prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, the department may request supplemental amounts during the next legislative session by the same process it requested original appropriations. The state legislature appropriates money to the department at the departmental level. Expenditures cannot exceed the appropriation amounts at the General Assembly appropriated level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year. The budgetary basis differs from generally accepted accounting principles. Therefore, amounts stated in the accompanying schedules of appropriation and expenditures – budget and actual are presented on the budgetary basis, that is, the cash basis. The schedules begin on page 44.
MANAGEMENT RESPONSIBILITIES AND REPRESENTATIONS

The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the Missouri Department of Revenue's (department) financial position and results of operations. The department's system of internal accounting controls is designed to provide reasonable assurance that: (1) transactions are executed in accordance with management’s authorizations; (2) assets are protected against loss from unauthorized use or disposition; and (3) financial records are reliable to prepare financial statements and maintain accountability of assets and obligations.

PENSION AND OTHER EMPLOYEE BENEFITS

The Missouri Department of Revenue’s (department) employees are covered under the Missouri State Employees’ Retirement System (MOSERS). The Office of Administration makes the contribution to MOSERS for the department’s employees. Beginning on page 41 of the Notes to the Financial Statements is additional information about employee pensions and other benefits.

AUDIT

The accompanying financial statements have not been audited by an independent auditor. The financial statements have been marked unaudited.
Department of Revenue
Organizational Chart

GOVERNOR

- INTERNAL AUDIT
- OFFICE OF LEGISLATION AND REGULATIONS
- BUDGET OFFICE

DIRECTOR OF REVENUE

DEPUTY DIRECTOR

- REVENUE TECHNOLOGY
- GENERAL COUNSEL

DIVISION OF MOTOR VEHICLE & DRIVERS LICENSING
- Driver and Vehicle Services Bureau
- Customer Assistance Bureau
- Information Technology Bureau
- Division Director’s Office

DIVISION OF ADMINISTRATION
- Human Resource Services and Development Bureau
- Criminal Investigation Bureau
- Financial and General Services Bureau
- Technology Services Bureau

DIVISION OF TAXATION & COLLECTION
- Accounting Services
- Business Tax
- Customer Assistance
- Field Audit (In-State/Out-State)
- Information Technology
- Personal Tax
- Division Director’s Office
DEPARTMENT OFFICIALS

Trish Vincent
Director

Lowell Pearson
Deputy Director

Rod Chapel
General Counsel

Debbie Tedeschi
Director of Information Technology

Julie Allen
Director of Motor Vehicle and Drivers Licensing

Stan Farmer
Director of Taxation and Collection
The Financial Section includes the Management Discussion and Analysis, basic department-wide and governmental fund financial statements, proprietary funds and fiduciary funds statements, and notes to the financial statements.
The Management Discussion and Analysis provides a summary of the Missouri Department of Revenue’s fiscal year financial activities.
This discussion and analysis of the Missouri Department of Revenue’s (department) financial performance provides a summary of the department’s financial activities for the fiscal year ended June 30, 2004. Consider the information presented here in conjunction with additional information in the Introductory Section beginning on page ii and the department’s financial statements beginning on page 15.

**FINANCIAL HIGHLIGHTS**

On the department-wide Statement of Net Assets, the assets of the Department of Revenue (department) exceeded its liabilities at June 30, 2004, by $480,000. The department’s total net assets increased by $40,000. This increase is attributable to a decrease in liabilities of $40,000 more than the decrease in assets at June 30, 2004. The key factor in the decrease in liabilities was the decrease in the amount owed to the State Treasurer because of the increase in allowance for doubtful accounts.

At June 30, 2004, the governmental funds that the department deposits to and/or operates from had a combined ending negative fund balance of $12 million, a decrease of $3.2 million compared to Fiscal Year 2003. This balance includes $6.8 million reserved for inventory, leaving a negative unreserved fund balance of $18 million. The reserved balance indicates that it is not available for new spending because it has already been converted to inventory. The department’s negative unreserved fund balance is due to paying Fiscal Year 2004 liabilities with Fiscal Year 2005 appropriations (mainly motor fuel tax collections owed to cities and counties). The change in unreserved fund balance in Fiscal Year 2004 over Fiscal Year 2003 was $316,000.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The Missouri Department of Revenue’s (department) basic financial statements comprise three components: 1) Department-wide financial statements; 2) Fund financial statements; and 3) Notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.
DEPARTMENT-WIDE FINANCIAL STATEMENTS

The department-wide financial statements provide a broad overview of the Missouri Department of Revenue’s (department) finances in a manner similar to a private-sector business. The Statement of Net Assets presents information on the department’s assets and liabilities, where the difference is reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the department is improving or deteriorating.

The Statement of Activities presents information showing how the department’s net assets changed during the fiscal year. The department records changes in net assets when the underlying event occurs, regardless of the timing of related cash flows. Therefore, some revenues and expenses reported in this statement will only result in cash flows in future fiscal years (for example, uncollected taxes and earned but unused vacation leave).

Both of the department-wide financial statements distinguish between governmental activities and business-type activities. The department’s governmental activities are supported by appropriations and include tax collection and enforcement, titling and registration of vehicles, and licensing of drivers. The only business-type activity of the department is sales of information.

FUND FINANCIAL STATEMENTS

The state of Missouri uses fund accounting to ensure and demonstrate compliance with legal requirements and to maintain control over resources that have been segregated for specific activities or objectives. The funds that the Missouri Department of Revenue (department) deposits to or operates from are divided into three categories: 1) Governmental funds; 2) Proprietary funds; and 3) Fiduciary funds.

Governmental Funds

Governmental funds account for the same functions reported as governmental activities in the department-wide financial statements. However, unlike the department-wide financial statements, governmental fund financial statements
focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year.

Such information may be useful in evaluating the department’s near-term financing requirements. In particular, unreserved fund balance serves as a useful measure of the department’s net resources available for spending at the end of the fiscal year. The governmental fund financial statements are on pages 18 through 20.

Because the focus of governmental funds is narrower than that of the department-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the department-wide financial statements. This comparison shows the long-term impact of the department’s near-term financing decisions. Both the governmental fund Combined Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund Combined Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Motor Fuel Tax Fund, School District Trust Fund, and the State Highway and Transportation Department Fund. These funds are major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the combining statements beginning on page 58.

Proprietary Funds

The department administers one proprietary fund, the Department of Revenue Information Fund. The department uses this fund to account for its sales of information. The department must receive appropriations to spend from the fund. The proprietary fund statements provide the same type of information as the business-type activities in the department-wide financial statements, only in more detail. They are on pages 21 through 23.
Fiduciary Funds

The department uses agency funds, a type of fiduciary fund, to account for resources held for the benefit of parties outside the department. Fiduciary funds are not included in the department-wide financial statement because the resources of those funds are not available to support the department. Agency funds use the accrual basis of accounting. The agency fund financial statement is found on page 24 and the detail schedule on pages 75 through 83.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the department-wide and fund financial statements. The notes to the financial statements begin on page 25.

BUDGETARY COMPARISON SCHEDULES

The Missouri Department of Revenue (department) receives an annual appropriated budget from some of the governmental funds. To demonstrate compliance with the budget, budgetary comparison schedules begin on page 44. These schedules provide original and final appropriations and a comparison to actual expenditures for the General Fund and major special revenue funds. Also included is a reconciliation from budget basis to Generally Accepted Accounting Principles (GAAP) basis.

FINANCIAL ANALYSIS

DEPARTMENT-WIDE STATEMENTS

Capital Assets

The Missouri Department of Revenue’s (department) capital assets consist of furniture, equipment, and software (both in-house developed software and purchased software). The department uses these capital assets to provide services to citizens, and the assets are not available for future spending. Appropriations are needed to repay any related debt (capital leases) because the capital assets cannot be liquidated to pay these liabilities.
Management’s Discussion and Analysis

The department operates major computer systems to collect money and enforce tax and motor vehicle and driver laws. Without these systems, the department could not fulfill statutory requirements effectively. Therefore, management believes it is important to capitalize the system costs and amortize those costs over the systems’ useful life.

At June 30, 2004, the department’s total depreciable/amortizable capital assets equaled $85 million. Accumulated depreciation/amortization on these assets was $71 million or 84 percent of the assets’ cost. This indicates that the department’s capital assets, on average, have reached more than four-fifths of their useful life. The $14 million net value of capital assets is mainly related to in-house developed software. The department’s other capital assets have almost been completely depreciated. Following is a summary of the department’s capital assets net of depreciation and amortization.

<table>
<thead>
<tr>
<th>SUMMARY OF THE DEPARTMENT OF REVENUE’S CAPITAL ASSETS</th>
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<tbody>
<tr>
<td></td>
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<tr>
<td>(in thousands of dollars)</td>
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<tr>
<td>(net of depreciation and amortization)</td>
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<td></td>
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<tr>
<td>Governmental Activities</td>
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<tr>
<td>-------------------------</td>
</tr>
<tr>
<td>Furniture, Equipment, and</td>
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<tr>
<td>Purchased Software</td>
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<tr>
<td>Electronic Data Processing</td>
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<tr>
<td>Total Capital Assets (net)</td>
</tr>
</tbody>
</table>

Additional information about the department’s capital assets is in note 4 on page 36.

Net Assets

As mentioned earlier in the Financial Highlights, the department’s net assets increased by $40,000 during the current fiscal year. The increase represents the decrease in the department’s liabilities more than the decrease in assets. The department’s investment in capital assets for its governmental and business type activities as of June 30, 2004, amounts to $14 million (net of accumulated depreciation and amortization and related debt). The total decrease in the department’s investment in capital assets for the current fiscal year was 19 percent. The decrease for governmental activities was 18 percent, and for business-type activities it was 57 percent. The department purchased or
Management’s Discussion and Analysis

developed $300,000 more of capital assets than it surplused during Fiscal Year 2004. The decrease in capital asset investment is because of depreciation and amortization expense.

An additional $6.9 million of the department’s net assets represents supply inventories that are subject to restrictions. They cannot be used to pay liabilities. The negative balance of unrestricted net assets resulted from the department paying Fiscal Year 2004 expenses with Fiscal Year 2005 appropriations (mainly motor fuel tax collections owed to cities and counties). The same situation held true for the prior fiscal year.

At June 30, 2004, approximately 100 percent of the department’s total assets were funded with debt or other financial obligations (all liabilities of the department). Therefore, the department has no equity position in its assets. This indicates that for each dollar of department assets, it owes almost 100 percent of that dollar to others, primarily the State Treasurer.

A summary of the department’s net assets follows below.

<table>
<thead>
<tr>
<th>SUMMARY OF DEPARTMENT OF REVENUE’S NET ASSETS</th>
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<tbody>
<tr>
<td>(in thousands of dollars)</td>
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<td></td>
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<td></td>
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<tr>
<td>Governmental Activities</td>
</tr>
<tr>
<td>- Current and Other Assets $</td>
</tr>
<tr>
<td>2004 $1,072,577</td>
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<tr>
<td>2003 $1,102,881</td>
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<tr>
<td>- Capital Assets (net)</td>
</tr>
<tr>
<td>2004 $14,398</td>
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<tr>
<td>2003 $17,654</td>
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<tr>
<td>- Total Assets</td>
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<tr>
<td>2004 $1,086,655</td>
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<tr>
<td>2003 $1,120,535</td>
</tr>
<tr>
<td>Business-Type Activities</td>
</tr>
<tr>
<td>- Long-Term Liabilities Outstanding</td>
</tr>
<tr>
<td>2004 $3,132</td>
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<tr>
<td>2003 $3,697</td>
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<tr>
<td>- Other Liabilities</td>
</tr>
<tr>
<td>2004 $1,082,297</td>
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<tr>
<td>2003 $1,115,927</td>
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<tr>
<td>- Total Liabilities</td>
</tr>
<tr>
<td>2004 $1,085,429</td>
</tr>
<tr>
<td>2003 $1,119,624</td>
</tr>
<tr>
<td>Total Net Assets</td>
</tr>
<tr>
<td>2004 1,226</td>
</tr>
<tr>
<td>2003 911</td>
</tr>
<tr>
<td>Invested in Capital Assets, Net of Related Debt</td>
</tr>
<tr>
<td>2004 $14,137</td>
</tr>
<tr>
<td>2003 $17,374</td>
</tr>
<tr>
<td>Restricted</td>
</tr>
<tr>
<td>2004 6,836</td>
</tr>
<tr>
<td>2003 1,245</td>
</tr>
<tr>
<td>Unrestricted</td>
</tr>
<tr>
<td>2004 (19,747)</td>
</tr>
<tr>
<td>2003 (17,708)</td>
</tr>
<tr>
<td>Total Net Assets</td>
</tr>
<tr>
<td>2004 1,226</td>
</tr>
<tr>
<td>2003 911</td>
</tr>
</tbody>
</table>

Governmental activities increased the department’s net assets by $315,000 thereby accounting for 100 percent of the total increase in the net assets of the department. Business-type activities decreased the department’s net assets by $275,000. Changes in net assets are shown on page 7.
### SUMMARY OF DEPARTMENT OF REVENUE’S CHANGES IN NET ASSETS

(in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Governmental Activities</th>
<th>Business-Type Activities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Program Revenues:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for Services</td>
<td>$</td>
<td></td>
<td>1,932</td>
</tr>
<tr>
<td>Operating Grants and Contributions</td>
<td>5,772</td>
<td>836</td>
<td>5,772</td>
</tr>
<tr>
<td>Appropriations</td>
<td>277,241</td>
<td>272,347</td>
<td>277,241</td>
</tr>
<tr>
<td>General Revenues:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corporate Income Tax</td>
<td>351,848</td>
<td>223,217</td>
<td>351,848</td>
</tr>
<tr>
<td>Individual Income Tax</td>
<td>3,654,422</td>
<td>3,580,363</td>
<td>3,654,422</td>
</tr>
<tr>
<td>Licenses, Permits, and Fees</td>
<td>330,109</td>
<td>328,687</td>
<td>330,109</td>
</tr>
<tr>
<td>Motor Fuel Tax</td>
<td>740,996</td>
<td>710,602</td>
<td>740,996</td>
</tr>
<tr>
<td>Sales and Use Tax</td>
<td>2,732,378</td>
<td>2,797,089</td>
<td>2,732,378</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>600,109</td>
<td>614,826</td>
<td>600,109</td>
</tr>
<tr>
<td>Operating Transfers In</td>
<td>742</td>
<td>965</td>
<td>742</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>$8,693,647</td>
<td>8,529,832</td>
<td>1,932</td>
</tr>
<tr>
<td>Expenses:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating</td>
<td>$90,027</td>
<td>81,379</td>
<td>2,185</td>
</tr>
<tr>
<td>Distributions</td>
<td>188,777</td>
<td>187,662</td>
<td>188,777</td>
</tr>
<tr>
<td>Depreciation</td>
<td>3,894</td>
<td>4,338</td>
<td>22</td>
</tr>
<tr>
<td>Provision for Transmittal /Transfer</td>
<td>8,410,604</td>
<td>8,256,648</td>
<td>8,410,604</td>
</tr>
<tr>
<td>Total Expenses and Transmittal</td>
<td>$8,693,302</td>
<td>8,530,027</td>
<td>2,207</td>
</tr>
<tr>
<td>Increase (Decrease) in Net Assets</td>
<td>$315</td>
<td>(195)</td>
<td>(275)</td>
</tr>
<tr>
<td>Beginning Net Assets</td>
<td>911</td>
<td>1,106</td>
<td>(471)</td>
</tr>
<tr>
<td>Ending Net Assets</td>
<td>$1,226</td>
<td>911</td>
<td>(746)</td>
</tr>
</tbody>
</table>

### Long-term Debt

At the end of the current fiscal year, the department had total long-term debt outstanding of $3.1 million. Of this amount, $261,000 comprises obligations under lease/purchase, and $2.9 million is compensated absences. A table of current year debt is shown on page 8. For additional information about
the department’s long-term debt, refer to notes 5, 6, and 7 beginning
on page 37 of the Notes to the Financial Statements.

<table>
<thead>
<tr>
<th>DEPARTMENT OF REVENUE’S OUTSTANDING LONG-TERM DEBT</th>
</tr>
</thead>
<tbody>
<tr>
<td>(in thousands of dollars)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Governmental Activities</td>
</tr>
<tr>
<td>2004</td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>Obligations Under Lease/Purchase</td>
</tr>
<tr>
<td>Compensated Absences</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>

**FUND STATEMENTS**

As noted earlier, the state of Missouri uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Missouri Department of Revenue (department) follows the state’s accounting practices.

**Governmental Funds**

**Fund Balance**
The General Fund and the State Highways and Transportation Department Fund (SHTDF) are the chief operating funds of the department. At the end of the current fiscal year, unreserved negative fund balance of the General Fund was $1.1 million while the total negative fund balance was $461,000. The SHTDF’s unreserved negative fund balance was $1.1 million and its total fund balance was $4.7 million.

The unreserved fund balance of the department’s General Fund increased by $206,000 during the current fiscal year. The key factor in this growth was a decrease in the department’s accounts payable liability at the end of Fiscal Year 2004 over Fiscal Year 2003. The SHTDF unreserved fund balance increased $364,000. This increase is because of the larger license plate and tab inventory the department carried at the end of Fiscal Year 2004.
Expenditures
The department’s operating expenditures are shown below. Increases in expenditures were primarily due to child support enforcement expenses of $8 million. Child support enforcement duties were transferred to the department from the Missouri Department of Social Services at the beginning of Fiscal Year 2004.

DEPARTMENT OF REVENUE
GENERAL GOVERNMENT EXPENDITURES - FUND STATEMENTS
(in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>% of Total</th>
<th>% Increase(Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2004</td>
<td>2003</td>
</tr>
<tr>
<td>Personal Service</td>
<td>$50,745</td>
<td>49,996</td>
</tr>
<tr>
<td>Expense and Equipment*</td>
<td>41,916</td>
<td>31,631</td>
</tr>
<tr>
<td>Total Department of Revenue Gov't Expenditures</td>
<td>$92,661</td>
<td>81,627</td>
</tr>
</tbody>
</table>

*Includes Commercial Drivers License Information System Fees, Problem Driver Point System, Dues to the Multi-State Tax Commission, Fees to Counties and Collection Agency Fees, Payment of Fees to Counties for Liens, and Contingency Payments.

Transfers
The Department of Revenue Information Fund owed a $741,854 transfer to the SHTDF at June 30, 2004. The Motor Fuel Tax Fund owed the SHTDF $47 million at year end and transferred $547 million during the year. Note 8 on page 40 discusses the reasons for these transfers.

Proprietary Funds - Business-Type Activities
The department’s proprietary funds statements provide the same type of business-type activity information in the department-wide financial statements, but in more detail. Unrestricted net assets of the Department of Revenue Information Fund at the end of the year is a negative $844,000. The total decrease in net assets was $275,000. The decrease in net assets is because of a one-time transfer of $250,000 from the DOR Information Fund to the General Fund appropriated by the General Assembly. The department’s business-type activities’ revenues and expenses are summarized in the following two graphs on the next page. As the first graph indicates, the department’s business-type
activity funded its costs of operations by 132 percent and made a profit of $467,000. Non-operating expense (a $742,000 transfer to the SHTDF) reduces net profits (change in net assets) to a loss of $275,000.
Fiduciary Funds

Net assets of the fiduciary agency funds at June 30, 2004, is $423 million. These assets are held in trust for cities, counties, and other political subdivisions.

During the year, the department invests, through its contracted bank, temporary surplus cash from the various agency funds. The contracted bank pools most of these funds’ cash balances for investment purposes. The department invested the surplus cash in United States Treasury securities and certain federal agency securities. At June 30, 2004, these investments consisted of overnight repurchase agreements in the amount of $180 million and term securities in the amount of $51 million. The average yield on maturing investments during the year was .9 percent, and the amount of interest earned was $1.5 million. For additional information on agency funds’ investments see note 3 beginning on page 34.

BUDGETARY HIGHLIGHTS

Increases and decreases between the original budget and the final amended budget are for refunds and other program specific distributions. Increases and decreases to individual operating appropriations are because of transfers between appropriations. The appropriations that received an actual increase or decrease and the amount of the increase or decrease are listed below.

<table>
<thead>
<tr>
<th>DEPARTMENT OF REVENUE APPROPRIATION INCREASES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FISCAL YEAR 2004</strong></td>
</tr>
<tr>
<td>(in thousands of dollars)</td>
</tr>
<tr>
<td><strong>Motor Fuel Tax Refund</strong></td>
</tr>
<tr>
<td>Distributions of Funds Accruing to the Motor Fuel Tax Fund</td>
</tr>
<tr>
<td><strong>State Highways and Transportation Department Fund</strong></td>
</tr>
<tr>
<td>Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund</td>
</tr>
<tr>
<td><strong>Total Appropriation Increases</strong></td>
</tr>
</tbody>
</table>
DEPARTMENT OF REVENUE
COLLECTIONS

Fiscal Year 2004 General Fund collections increased by $332 million or 5 percent (gross of refunds) over Fiscal Year 2003 collections. State money (General Fund collections and all other governmental funds’ collections) collected by the Missouri Department of Revenue (department) totaled $9.5 billion in Fiscal Year 2004, an increase of 4 percent over Fiscal Year 2003. The department collected 96 percent of the state’s General Fund collections and 51 percent of all state funds’ collections. The graph below shows the percent of state of Missouri General Fund collections by source. The graph on the next page shows department collections for all state funds.
ECONOMIC FACTORS

The unemployment rate for the state of Missouri at June 30, 2004, was 5.2 percent, which is a decrease from a rate of 5.6 percent at June 30, 2003. This compares favorably to the national average unemployment rate at June 30, 2004, of 5.6 percent.

Inflationary trends were favorable in Fiscal Year 2004. Between June 2003 and June 2004, the national consumer price index rose 2.5 percent.

From July 2003 through November 2004, Missouri added 50,100 jobs, a 1.9 percent increase. Of these added jobs, 4,500 were manufacturing jobs. This increase ranks Missouri third in the nation in increased manufacturing jobs.
Management’s Discussion and Analysis

According to Missouri Economic Research and Information Center’s (MERIC) “A Report on Missouri’s Economic Conditions,” Missouri also has strong export activity.

Missouri per capita income increased 2.6 percent in 2003 to $29,252 (the latest data available). The national per capita income rose 2.3 percent to an average $31,632, 8.1 percent higher than Missouri’s. Out of the 50 states, Missouri ranks 19 in personal income, 34 in personal income growth, 30 in per capita income, and 26 in per capita income growth.

Quoting from MERIC’s report, “Missouri employment growth is expected to continue to be strong. One forecast calls for 1.7 percent employment growth in Missouri in 2005… However, higher energy prices… would discourage consumers.”

Missouri’s taxable sales increased 4.6 percent in Fiscal Year 2004.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Missouri Department of Revenue’s finances. Address questions concerning the information provided in this report or requests for additional financial information to the Missouri Department of Revenue, Financial and General Services Bureau, P.O. Box 475, Jefferson City, MO 65105-0475; telephone (573)751-7429; or e-mail Adm_FGSB_Management@dor.mo.gov.
Basic Financial Statements

The basic statements provide the Missouri Department of Revenue’s financial position and operating results.
Department-Wide Financial Statements

The department-wide financial statements consolidate and report on all of the Missouri Department of Revenue’s nonfiduciary financial activities on an accrual basis of accounting.
DEPARTMENT OF REVENUE  
STATEMENT OF NET ASSETS  
JUNE 30, 2004  

(in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>GOVERNMENTAL ACTIVITIES</th>
<th>BUSINESS-TYPE ACTIVITIES</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents (Notes 1.D. &amp; 3)</td>
<td>$ 29,492</td>
<td>(211)</td>
<td>29,281</td>
</tr>
<tr>
<td>Investments (Notes 1.E. &amp; 3)</td>
<td>18,679</td>
<td>6</td>
<td>18,685</td>
</tr>
<tr>
<td>Accounts Receivables (Note 1.G.)</td>
<td>1,209,062</td>
<td>178</td>
<td>1,209,240</td>
</tr>
<tr>
<td>Interest Receivable (Note 1.F.)</td>
<td>15</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Allowance for Doubtful Accounts (Note 1.G.)</td>
<td>(267,489)</td>
<td>(16)</td>
<td>(267,505)</td>
</tr>
<tr>
<td>Due from State Treasurer (Note 1.I.)</td>
<td>28,539</td>
<td></td>
<td>28,539</td>
</tr>
<tr>
<td>Internal Balances (Note 8)</td>
<td>742</td>
<td>(742)</td>
<td>0</td>
</tr>
<tr>
<td>Funds in Custody of State Treasurer (Note 1.J.)</td>
<td>46,382</td>
<td></td>
<td>46,382</td>
</tr>
<tr>
<td>Postage Inventory (Note 1.K.)</td>
<td>792</td>
<td>69</td>
<td>861</td>
</tr>
<tr>
<td>Supply Inventory (Note 1.K.)</td>
<td>684</td>
<td></td>
<td>684</td>
</tr>
<tr>
<td>License Plate and Tab Inventory (Note 1.K.)</td>
<td>5,359</td>
<td></td>
<td>5,359</td>
</tr>
<tr>
<td>Capital Assets (Net of Accumulated Depreciation) (Notes 1.L. &amp; 4)</td>
<td>14,398</td>
<td>29</td>
<td>14,427</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$ 1,086,655</td>
<td>(687)</td>
<td>1,085,968</td>
</tr>
</tbody>
</table>

| **LIABILITIES**              |                          |                          |          |
| Accounts Payable (Note 1.N.)    | 151                    | 10                       | 161      |
| Accrued Payroll (Note 1.O.)     | 2,081                  | 25                       | 2,106    |
| Bank Service Charges Payable (Note 1.P.) | 6                    |                          | 6        |
| Refunds Payable (Note 1.M.)     | 75,692                 |                          | 75,692   |
| Due to Other Entities (Notes 1.J. & 1.Q.) | 54,246               |                          | 54,246   |
| Due to State Treasurer (Note 1.I.) | 941,743              |                          | 941,743  |
| Funds Held in Trust (Notes 1.J. & 1.R.) | 8,377                |                          | 8,377    |
| Deferred Revenue (Note 1.S.)     | 1                      |                          | 1        |
| Capital Leases Payable (including interest) (Notes 1.T., 5, & 7) | 261                   |                          | 261      |
| Compensated Absences (Notes 1.T., 6, & 7) | 2,871                 | 24                       | 2,895    |
| **Total Liabilities**            | $ 1,085,429            | 59                       | 1,085,488|

| **NET ASSETS**                 |                          |                          |          |
| Invested in Capital Assets, Net of Related Debt | $ 14,137              | 29                       | 14,166   |
| Restricted for Inventory (Note 1.U.) | 6,836                | 69                       | 6,905    |
| Unrestricted                     | (19,747)              | (844)                    | (20,591) |
| **Total Net Assets**            | $ 1,226                | (746)                    | 480      |
**DEPARTMENT OF REVENUE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2004**

(in thousands of dollars)

<table>
<thead>
<tr>
<th>FUNCTIONS/PROGRAMS</th>
<th>OPERATING EXPENSES</th>
<th>CHARGES FOR SERVICES</th>
<th>OPERATING GRANTS AND CONTRIBUTIONS</th>
<th>OPERATING APPROPRIATIONS</th>
<th>NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>$ 9,649</td>
<td>15</td>
<td>10,266</td>
<td>632</td>
<td>632</td>
</tr>
<tr>
<td>Taxation and Collection</td>
<td>44,146</td>
<td>4,564</td>
<td>41,583</td>
<td>2001</td>
<td>2,001</td>
</tr>
<tr>
<td>Motor Vehicle and Drivers Licensing</td>
<td>34,619</td>
<td>1,193</td>
<td>33,318</td>
<td>(45)</td>
<td>(45)</td>
</tr>
<tr>
<td>Postage</td>
<td>5,505</td>
<td>7,550</td>
<td>2,045</td>
<td></td>
<td>2,045</td>
</tr>
<tr>
<td>City Distributions of Motor Fuel Tax</td>
<td>188,777</td>
<td></td>
<td>184,461</td>
<td>(4,316)</td>
<td>(4,316)</td>
</tr>
<tr>
<td><strong>Total Governmental Activities</strong></td>
<td>$ 282,696</td>
<td>0</td>
<td>5,772</td>
<td>277,241</td>
<td>317</td>
</tr>
<tr>
<td>(Notes 1.W. &amp; 2.B.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Business-Type Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales of Information</td>
<td>$ 2,207</td>
<td>1,932</td>
<td></td>
<td></td>
<td>(275)</td>
</tr>
<tr>
<td><strong>Total Business-Type Activities</strong></td>
<td>$ 2,207</td>
<td>1,932</td>
<td></td>
<td></td>
<td>(275)</td>
</tr>
<tr>
<td><strong>Total Primary Government</strong></td>
<td>$ 284,903</td>
<td>1,932</td>
<td>5,772</td>
<td>277,241</td>
<td>317</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(275)</td>
</tr>
</tbody>
</table>

General Revenues:
- Corporate Income Tax
  - $351,848
- Individual Income Tax
  - 3,654,422
- Licenses, Permits, and Fees
  - 330,109
- Motor Fuel Tax
  - 740,996
- Sales and Use Tax
  - 2,732,378
- Other Revenues
  - 600,109
- Operating Transfers In
  - 742

**Total General Revenues (Notes 1.V. & 2.B.)**
- $8,410,604

 Provision for Transmittal to State Treasurer
- (8,409,864)

 Provision for Transfers to Other Funds
- (742)

**Total General Revenues and Transmittals to State Treasurer**
- ($2)

 Change in Net Assets
- 315
- 275
- 40

**Net Assets - Beginning**
- $911
- (471)
- 440

**Net Assets - Ending**
- $1,226
- (740)
- 480
The governmental fund financial statements report Missouri Department of Revenue governmental activities on a modified accrual basis of accounting. Also included is a reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the department-wide Statement of Activities.
Major Fund Descriptions

GENERAL FUND

The General Fund is the state of Missouri’s primary operating fund. The Missouri Department of Revenue receives about half its operational funding from the General Fund.

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund accounts for motor fuel tax collections and its distributions to the State Highways and Transportation Department Fund and the agency fund, Fuel Local Deposit (FLOYD) Fund.

SCHOOL DISTRICT TRUST FUND

The School District Trust Fund accounts for education (Proposition C) sales and use tax collections.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

The State Highways and Transportation Department Fund accounts for collections that are derived from highway users as an incident to their use or right to use the highways of the state. The Missouri Department of Revenue receives about half its operational funding from this fund.
DEPARTMENT OF REVENUE
COMBINED BALANCE SHEET
ALL GOVERNMENTAL FUND TYPES
JUNE 30, 2004

(in thousands of dollars)

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>GENERAL FUND</th>
<th>MOTOR FUEL TAX FUND</th>
<th>SCHOOL DISTRICT TRUST FUND</th>
<th>STATE HIGHWAYS AND TRANS., DEPT. FUND</th>
<th>ALL OTHER GOVERNMENTAL FUNDS</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents (Notes 1,D, &amp; 3)</td>
<td>$9,159</td>
<td>128</td>
<td>2,308</td>
<td>7,120</td>
<td>9,880</td>
<td>28,688</td>
</tr>
<tr>
<td>Investments (Note 1,E, &amp; 3)</td>
<td>6,254</td>
<td>8,265</td>
<td>1,179</td>
<td>1,541</td>
<td>1,430</td>
<td>18,659</td>
</tr>
<tr>
<td>Interest Receivable (Note 1,F)</td>
<td>6</td>
<td>6</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Appropriations Receivable</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Accounts Receivable (Note 1,G)</td>
<td>939,908</td>
<td>108,563</td>
<td>65,488</td>
<td>7,535</td>
<td>87,608</td>
<td>1,209,062</td>
</tr>
<tr>
<td>Allowance for Doubtful Accounts (Note 1,G)</td>
<td>(226,320)</td>
<td>(21,086)</td>
<td>(109,483)</td>
<td>(267,489)</td>
<td>(176,702)</td>
<td></td>
</tr>
<tr>
<td>Due from Other Funds (Notes 1,H, &amp; I)</td>
<td>47,894</td>
<td>47,894</td>
<td>47,312</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due from State Treasurer (Note 1,J)</td>
<td>3,108</td>
<td>105</td>
<td>4</td>
<td>31,477</td>
<td>16,395</td>
<td></td>
</tr>
<tr>
<td>Funds in Custody of State Treasurer (Note 1,J)</td>
<td>46,382</td>
<td>375</td>
<td>792</td>
<td>600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Postage Inventory (Note 1,K)</td>
<td>417</td>
<td>37</td>
<td>792</td>
<td>600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies Inventory (Note 1,K)</td>
<td>234</td>
<td>490</td>
<td>684</td>
<td>718</td>
<td></td>
<td></td>
</tr>
<tr>
<td>License Plate and Tag Inventory (Note 1,K)</td>
<td>4,027</td>
<td>432</td>
<td>5,359</td>
<td>2,631</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Assets

| Total | $807,388 | 116,082 | 47,220 | 69,988 | 70,869 | 1,121,408 | 1,165,025 |

LIABILITIES

| Accounts Payable (Note 1,N) | $30 | 121 | 151 | 48 |
| Accrued Payroll (Note 1,O) | 1,082 | 982 | 17 | 2,081 | 2,005 |
| Refunds Payable (Note 1,M) | 3,308 | 165 | 5 | 31,478 | 39,980 |
| Bank Service Charges Payable (Note 1,P) | 3 | 1 | 1 | 6 | 6 |
| Due to Other Entities (Notes 1, J, & L,Q) | 38,005 | 16,241 | 54,246 | 50,886 |
| Due to Other Funds (Notes 1,H, & I) | 47,152 | 47,152 | 46,255 |
| Due to State Treasurer (Note 1,J) | 35,164 | 69,691 | 32,811 | 64,000 | 45,700 | 563,925 | 602,950 |
| Funds Held in Trust (Notes 1, J, & L,R) | 8,377 | 8,377 | 6,155 |
| Deferred Revenue (Note 1,S) | 377,955 | 138 | 14,498 | 33,722 | 425,710 | 430,748 |

Total Liabilities

| Total | $807,489 | 133,222 | 47,220 | 65,358 | 79,490 | 1,133,129 | 1,179,823 |

FUND EQUITY

| Fund Balance (Notes 1,U) | $0 | 0 | 0 | 0 |
| Revenues for Encumbrances | 0 | 0 | 0 | 0 |
| Revenue for Inventory | 65 | 5,783 | 432 | 6,636 | 3,990 |
| Uncollected Revenue | (1,112) | (16,240) | (1,805) | (17) | (18,472) | (18,783) |

Total Fund Equity

| Total | $561 | (16,240) | 0 | 4,850 | 415 | (11,636) | (14,788) |

Total Liabilities and Fund Equity

| Total | $807,388 | 116,082 | 47,220 | 69,988 | 70,869 | 1,121,408 | 1,165,025 |

Amounts reported for governmental activities in the Statement of Net Assets are different because:

- Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, $14,398 | 17,014 |
- Other long-term assets are not available to pay for current-period expenditures and, therefore, are not reported in the funds, (93,400) | (91,643) |
- Long-term liabilities not due and payable in the current period and, therefore, are not reported in the funds, (3,132) | (3,497) |
- Revenues that are not measured in and available in the current period and, therefore, deferred in the funds (includes Due to the State Treasurer), 47,894 | 47,890 |
- Intergovernmental transfers as limited in the Statement of Net Assets, 47,152 | 46,255 |

Net Assets of Governmental Activities, $1,236 | 911
### DEPARTMENT OF REVENUE
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

**ALL GOVERNMENTAL FUND TYPES**

FOR YEAR ENDED JUNE 30, 2004

<table>
<thead>
<tr>
<th>(in thousands of dollars)</th>
<th>GENERAL FUND</th>
<th>MOTOR FUEL TAX FUND</th>
<th>SCHOOL DISTRICT TRUST FUND</th>
<th>STATE HIGHWAYS AND TRANSPORTATION DEPT. FUND</th>
<th>ALL OTHER GOVERNMENTAL FUNDS</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriations</td>
<td>$ 50,647</td>
<td>188,500</td>
<td>47,386</td>
<td>118,567</td>
<td>298,809</td>
<td>285,406</td>
</tr>
<tr>
<td>Corporate Income Tax</td>
<td>170,811</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individual Income Tax</td>
<td>3,499,340</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Licenses, Permits, and Fees</td>
<td>38,481</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motor Fuel Tax</td>
<td></td>
<td>740,497</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales and Use Tax</td>
<td>1,725,521</td>
<td>651,267</td>
<td>44,097</td>
<td>259,277</td>
<td>2,680,162</td>
<td>2,672,290</td>
</tr>
<tr>
<td>Other Revenues</td>
<td>130,981</td>
<td>523</td>
<td>12</td>
<td>2</td>
<td>449,549</td>
<td>608,369</td>
</tr>
<tr>
<td><strong>Total (Notes 1.V. &amp; 2.D)</strong></td>
<td>$ 5,634,890</td>
<td>929,522</td>
<td>651,270</td>
<td>2,079,111</td>
<td>903,152</td>
<td>8,326,754</td>
</tr>
<tr>
<td>Provision for Transferred to State Treasurer</td>
<td>$ 5,584,243</td>
<td>741,022</td>
<td>651,270</td>
<td>161,525</td>
<td>89,157</td>
<td>8,028,366</td>
</tr>
<tr>
<td><strong>Net Revenues</strong></td>
<td>$ 50,647</td>
<td>188,500</td>
<td>0</td>
<td>47,386</td>
<td>118,567</td>
<td>298,809</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Service</td>
<td>$ 25,580</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property and Equipment</td>
<td>9,579</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment Expenditures</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governmental Services</td>
<td>2,580</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment of Taxes in Lieu of Services</td>
<td>173</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 40,389</td>
<td>188,777</td>
<td>0</td>
<td>42,755</td>
<td>9,513</td>
<td>281,458</td>
</tr>
<tr>
<td>Excess of Revenue Over (Under) Expenditures</td>
<td>$ 10,298</td>
<td>(277)</td>
<td>0</td>
<td>4,627</td>
<td>2,342</td>
<td>16,950</td>
</tr>
<tr>
<td><strong>Other Financing Sources (Uses)</strong></td>
<td>$ 0</td>
<td>547,950</td>
<td>0</td>
<td>548,701</td>
<td>1,096,660</td>
<td>1,094,825</td>
</tr>
<tr>
<td>Operating Transfers In</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Transfers Out</td>
<td>547,950</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Other Financing Sources (Uses)</strong></td>
<td>$ 0</td>
<td>547,950</td>
<td>0</td>
<td>548,701</td>
<td>1,096,660</td>
<td>1,094,825</td>
</tr>
<tr>
<td>Provision for Transfers to Other Funds</td>
<td>$ 0</td>
<td>547,950</td>
<td>0</td>
<td>548,701</td>
<td>1,096,660</td>
<td>1,094,825</td>
</tr>
<tr>
<td>Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses</td>
<td>$ 206</td>
<td>(305)</td>
<td>0</td>
<td>36,4</td>
<td>51</td>
<td>316</td>
</tr>
<tr>
<td>Decrease in Reserve for Encumbrances</td>
<td>$ 0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Net change in Unreserved Fund Balance</td>
<td>$ 206</td>
<td>(305)</td>
<td>0</td>
<td>36,4</td>
<td>51</td>
<td>316</td>
</tr>
<tr>
<td>Fund Balance Unreserved - June 30, 2004</td>
<td>$ (1,132)</td>
<td>(16,240)</td>
<td>0</td>
<td>(1,835)</td>
<td>(71)</td>
<td>(18,472)</td>
</tr>
</tbody>
</table>
DEPARTMENT OF REVENUE
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2004

(in thousands of dollars)

Amounts reported for governmental activities in the Statement of Activities (page 16) are different from the amounts reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances All Governmental Fund Types (page 19) because of the items listed below:

Net change in fund balances - total governmental funds (page 19) $ 316

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which depreciation/amortization exceeded capital outlays in the current period (excluding net of capital lease proceeds and purchases). (884)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds (net of transmittal to the State Treasurer). 28,836

Refunds that reduce revenues in the Statement of Activities are not current financial liabilities and are not reported in the funds. (44,214)

Elimination of lapse balance reported in the funds. 16,634

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:
  a. Net of accrued and used compensated absences 205
  b. Net of purchased and used inventory (938)
  c. Net of capital lease proceeds and payments 360

Change in net assets of governmental activities (page 16) $ 315
Proprietary Funds

DEPARTMENT OF REVENUE (DOR)
INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Section 32.067, RSMo, receives fees that the Missouri Department of Revenue (department) charges for information sold to individuals, businesses, federal, state, and local governments. In accordance with Section 33.080, RSMo, at the end of each odd-numbered fiscal year, the department transfers the fund balance exceeding $25,000 related to general revenue activities to the General Fund. In accordance with Section 32.067, RSMo, at the end of each fiscal year, the department transfers the fund balance, which is not related to general revenue activities to the State Highways and Transportation Department Fund.

Proprietary funds account for business-type activities on an accrual basis of accounting. The DOR Information Fund is the Missouri Department of Revenue’s only proprietary fund.
null
### DEPARTMENT OF REVENUE
### STATEMENT OF REVENUES, EXPENSES, AND
### CHANGES IN FUND NET ASSETS
### PROPRIETARY FUNDS
### JUNE 30, 2004
### (in thousands of dollars)

<table>
<thead>
<tr>
<th>Department of Revenue Information Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Revenues</strong></td>
</tr>
<tr>
<td>Sales of Information</td>
</tr>
<tr>
<td><strong>Total Operating Revenues</strong></td>
</tr>
<tr>
<td><strong>Operating Expenses</strong></td>
</tr>
<tr>
<td>Personal Services</td>
</tr>
<tr>
<td>Expense and Equipment</td>
</tr>
<tr>
<td>Depreciation/Amortization Expense</td>
</tr>
<tr>
<td><strong>Total Operating Expenses</strong></td>
</tr>
<tr>
<td><strong>Operating Income</strong></td>
</tr>
<tr>
<td><strong>Total Nonoperating Revenues (Expenses)</strong></td>
</tr>
<tr>
<td>Transfers to Other Funds (Note 8)</td>
</tr>
<tr>
<td><strong>Change in Net Assets</strong></td>
</tr>
</tbody>
</table>

| **Total Net Assets - Beginning**       | $(471) |
| **Total Net Assets - Ending**          | $(746) |
DEPARTMENT OF REVENUE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
JUNE 30, 2004
(in thousands of dollars)

CASH FLOWS FROM OPERATING ACTIVITIES
Cash and Cash Equivalent Received from Sales of Information $ 2,008
Payments to Employees (586)
Payments to Suppliers and General Revenue (844)

Net Cash Provided (Used) by Operating Activities $ 578

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES
Net Transfers to Other Funds $ (965)

Net Cash Provided (Used) by Noncapital Financing Activities $ (965)

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES
Acquisition of Capital Assets
Capital Lease Payments (and Interest)

Net Cash Provided (Used) by Capital and Related Financing Activities $ 0

Net increase (decrease) in cash and cash equivalents (387)

Cash and Cash Equivalents - Beginning $ 176
Cash and Cash Equivalents - Ending $ (211)

Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:
Operating Income $ 467

Adjustments to Reconcile Operating Income to NetCash Provided (Used) by Operating Activities:
Depreciation and Amortization 22

Net Changes in Assets and Liabilities:
(Increase) Decrease in Accounts Receivable 11
Increase (Decrease) in Allowance for Doubtful Accounts (2)
Increase (Decrease) in Cash and Investments Held in Agency Funds (2)
Increase (Decrease) in Inventories 90
Increase (Decrease) in Capital Assets and Accumulated Depreciation (37)
Increase (Decrease) in Accrued Payroll 20
Increase (Decrease) in Accounts Payable (2)
Increase (Decrease) in Liability for Compensated Absences 23
Increase (Decrease) in Due to Other Funds (223)
(Increase) Decrease in Beginning Cash Balance (64)
(Increase) Decrease in Net Assets 275

Net Cash Provided (Used) by Operating Activities $ 578
Fiduciary Funds

The Missouri Department of Revenue’s (department) fiduciary funds are all agency funds. The agency funds account for money that the department collects for other entities.
## DEPARTMENT OF REVENUE
### STATEMENT OF AGENCY FUNDS
AND CHANGES IN AGENCY FUNDS
ASSETS AND LIABILITIES
JUNE 30, 2004
(in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Balance July 1, 2003</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance June 30, 2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$17,516</td>
<td>2,883,020</td>
<td>(2,885,845)</td>
<td>14,691</td>
</tr>
<tr>
<td>Interest Receivable</td>
<td>143</td>
<td>1,289</td>
<td>(1,278)</td>
<td>154</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>204,786</td>
<td>25,147</td>
<td>(2,639)</td>
<td>227,294</td>
</tr>
<tr>
<td>Allowance for Doubtful Accounts</td>
<td>(27,300)</td>
<td>(6,875)</td>
<td></td>
<td>(34,175)</td>
</tr>
<tr>
<td>Investments, at Fair Value:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Treasury and Agency Securities</td>
<td>193,964</td>
<td>530,707</td>
<td>(512,313)</td>
<td>212,358</td>
</tr>
<tr>
<td>Safety Responsibility Securities</td>
<td>2,649</td>
<td>829</td>
<td>(573)</td>
<td>2,905</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$391,758</td>
<td>3,434,117</td>
<td>(3,402,648)</td>
<td>423,227</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Service Charges Payable</td>
<td>$24</td>
<td>335</td>
<td>(332)</td>
<td>27</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$24</td>
<td>335</td>
<td>(332)</td>
<td>27</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Held in Trust</td>
<td>$391,734</td>
<td>3,433,782</td>
<td>(3,402,316)</td>
<td>423,200</td>
</tr>
</tbody>
</table>
Notes to the Financial Statements

The Notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.
Department of Revenue
Notes to the Financial Statements
For Year Ended June 30, 2004

The accounting methods and procedures adopted by the Missouri Department of Revenue (department) conform to generally accepted accounting principles as applied to governmental entities. The following notes to the financial statements are an integral part of the department’s Comprehensive Annual Financial Report.

NOTE 1.
SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The department is a component unit of the state of Missouri. The reporting entity includes three divisions for which the Director of Revenue is financially accountable. Exclusion of such divisions would cause the reporting entity’s financial statements to be misleading and incomplete. The department excludes the State Lottery Commission and State Tax Commission from its reporting entity. These commissions are not financially accountable to the Director of Revenue and therefore are fiscally independent. The state of Missouri blends the department’s financial data into the primary government’s financial statements.

B. Department-Wide and Fund Financial Statements

The department-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the department. The effect of interfund activity has been removed from these statements. The department’s government activities are supported by appropriations. These are reported separately from business-type activities. The department’s business-type activities are reported in one fund which receives fees for sales of information.

Program revenues on the Statement of Activities include charges to customers for sales of information, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular function, and appropriations. Taxes and fees that the department collects are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The fiduciary funds are excluded from the department-wide statements. Major individual funds are reported as separate columns in the governmental fund financial statements.
C. **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The department-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the department considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting except for the following:

- Fixed assets are reported as expenditures when acquired;

- Long-term compensated absence obligations (accumulated vacation and compensatory time) and sick pay are recorded as expenditures when paid;

- Inventories are recorded as expenditures when purchased; and

- Lease purchase payments are recorded as expenditures when paid.

In the governmental fund financial statements, corporate and individual income tax, some licenses, permits, fees, motor fuel tax, sales and use tax, and some other revenue are all considered to be susceptible to accrual. Therefore, they have been recognized as revenues of Fiscal Year 2004 even though the department may have collected them during the lapse period of Fiscal Year 2005. All other revenue items are considered to be measurable and available only when the department receives the money.

The department reports the General Fund, Motor Fuel Tax Fund, School District Trust Fund, and State Highways and Transportation Department Fund as major funds. These are classified as governmental funds.

The department has one proprietary fund, the Department of Revenue (DOR) Information Fund. It receives fees the department charges for the sales of its information and publications. These fees are classified as operating revenue in the financial statements. Operating expenses consists of sales and service, administrative costs, and depreciation expense on capital assets. Nonoperating expenses are transfers to the State Highways and Transportation Department Fund.
The other fund type the department reports is fiduciary funds which are all agency funds. The department’s agency funds account for collections made for other states and provinces, Missouri cities, counties, and school districts, and other organizations.

The department follows private-sector accounting and financial reporting standards issued prior to December 1, 1989, for the department-wide, DOR Information Fund, and fiduciary fund financial statements if those standards do not conflict with the Governmental Accounting Standards Board’s (GASB) guidance. The department follows GASB, and not private-sector, standards issued after December 1, 1989.

The department reports all revenue it collects (taxes and licenses, permits, and fees) as general revenue in the department-wide Statement of Activity. Upon collection, the department transmits all revenues to the Missouri State Treasurer. The department does not have authority to use these revenues to support department operations.

D. Cash and Cash Equivalents

Cash and cash equivalents include money held in cash management accounts, collection system accounts, and float.

E. Investments

Cash resources in the agency funds are combined to form a pool for investment purposes. These are stated at fair value. The department’s contracted bank manages the investments in accordance with an agreement entered in September 2002. The investments are expected to be held to maturity, and their term length ranges from three months to one-year. The department's contracted bank distributes interest income earned as a result of pooling to the appropriate funds based on each fund's equity in the pooled investments.

According to generally accepted accounting principles, the department reports the portions of agency fund assets held at June 30 for other agency and governmental funds in those funds.

F. Interest Receivable

Interest receivable represents accrued interest on investment securities.

G. Accounts Receivable

Accounts receivable are due from taxpayers and are derived primarily from taxes, interest, penalties, or additions to tax. Receivables are reported gross of allowances for doubtful accounts. Allowances for doubtful accounts are presented separately in the financial statements.
Estimates of withholding, sales and use, and motor fuel and special fuel taxes due to the department are computer or manually generated based on the taxpayer's past liability when the taxpayer fails to file a return. Estimates of individual and corporate taxes are based on matching with federal tax returns. It is uncertain whether a liability exists at the time the estimate is generated, therefore, the actual tax receivable is not measurable. Thus, estimates are not included in the receivables or revenues shown on the financial statements. At June 30, 2004, the tax revenue estimate was approximately $450 million.

Receivables to the General Fund are 25 percent corporate income tax, 45 percent individual income tax, 24 percent sales and use tax, and 6 percent all other revenue. Receivables to the Motor Fuel Tax Fund are all motor fuel tax. Receivables to the School District Trust Fund are all sales and use tax. Receivables to the State Highways and Transportation Department Fund are 27 percent sales and use tax, 72 percent license, permits, and fees, and the rest are due from the Motor Fuel Tax Fund and DOR Information Fund. The remaining receivables in the nonmajor governmental funds are 11 percent licenses, permits, and fees, 81 percent sales and use tax, and 8 percent all other revenue.

H. Internal Balances/Due to and Due from Other Funds

The internal balances reported on the department-wide Statement of Net Assets represents the amount the DOR Information Fund owes the General Fund and/or the State Highways and Transportation Department Fund.

Due to and due from other funds reported in the fund financial statements represent interfund payables and receivables that arise from interfund transfers required by Missouri statutes.

I. Due to and Due from State Treasurer

Amounts reported as due to the State Treasurer represent the department’s obligation to transfer accounts receivable (less allowances and deferred revenues) to the State Treasurer when received. Amounts reported as due from the State Treasurer represent payments received from taxpayers in excess of their computed tax liability.

J. Funds in Custody of State Treasurer

Funds in custody of the State Treasurer are sales tax bonds, transient employer bonds, and protested income and sales and use tax. The corresponding liabilities are funds held in trust (protested taxes) and due to other entities (bonds).

K. Inventory

Inventory consists of supplies, postage, license plates, and tabs. Supply inventories consist primarily of office supplies and bureau-specific forms. Inventories are valued at actual cost using the first-in, first-out method of inventory valuation. In the department-wide statements, inventories are expensed as used. In the governmental fund financial statements they are
recognized as expenditures when purchased using the purchase method. Inven-
tories on-hand at fiscal year end are recorded on the governmental fund financial statements as a reserve of fund balance.

L. Capital Assets

Capital assets include furniture, equipment, and software. They are reported in the applicable governmental or business-type activities column of the department-wide Statement of Net Assets. The department follows the Missouri State Auditor’s definition of a capital asset, which is an asset that costs more than $1,000 with a useful life of more than one year. The department depreciates/amortizes capital assets using the straight line method over the estimated average useful lives stated below.

<table>
<thead>
<tr>
<th>Assets</th>
<th>Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vehicles</td>
<td>5</td>
</tr>
<tr>
<td>Furniture</td>
<td>10</td>
</tr>
<tr>
<td>Office Equipment</td>
<td>5</td>
</tr>
<tr>
<td>Computer Equipment/Software</td>
<td>3</td>
</tr>
<tr>
<td>Personal Computer Software</td>
<td>10</td>
</tr>
<tr>
<td>Mainframe Software</td>
<td>12</td>
</tr>
</tbody>
</table>

(developed in-house)

Capital assets are valued at historical cost or estimated historical cost when actual historical cost is unknown. In the governmental fund financial statements, capital assets are reported as expenditures when purchased.

M. Refunds Payable

Refunds payable consist of amounts owed for overpayment of individual and corporate income tax, corporate franchise tax, sales and use tax, insurance premium tax, estate tax, motor fuel tax, workers’ compensation, overpayments, and errors.

N. Accounts Payable

Accounts payable amounts are owed to vendors for goods and services.

O. Accrued Payroll

Accrued payroll represents amounts paid in the subsequent fiscal year for the last pay period of the current fiscal year.

P. Bank Service Charges Payable

Bank service charges payable are charges accrued in agency fund bank accounts at fiscal year end but not yet paid.
Q. **Due to Other Entities**

The amount due to other entities includes cash and transient employer bonds held by the State Treasurer, fees owed for collection services, and motor fuel tax distributions owed to local governments.

R. **Funds Held in Trust**

Funds held in trust on the Statement of Net Assets and Combined Balance Sheet represent income tax and the 3 percent General Fund portion of sales and use tax paid under protest. Protested sales and use taxes and income taxes are either returned to the taxpayer or remitted to the state based upon decisions reached by the Administrative Hearing Commission or various courts.

S. **Deferred Revenues**

On the department-wide statements, deferred revenues are amounts collected at or before June 30, but earned the subsequent year. The deferred revenue amounts on the department-wide statements are $1,000.

Deferred revenues in the governmental fund statements are unearned revenue plus accounts receivable that have met asset recognition criteria but have not met revenue recognition criteria (tax and fee delinquencies). Therefore, such amounts are reported within the accompanying financial statements as an asset and offset by a deferred revenue account (net of allowances). As the revenue recognition criteria is met in subsequent periods, the liability for deferred revenues is removed and revenue is recognized.

On the governmental fund statements revenues have been offset $604 million within the General Fund, $138,000 within the Motor Fuel Tax Fund, $36 million within the School District Trust Fund, and $53 million in all other funds. These amounts are measurable but not available. The availability period for the state of Missouri is 60 days.

T. **Long-Term Debt**

Long-term obligations of the department consist of compensated absences and lease/purchase obligations. Long-term liabilities financed by governmental funds are not reported in the governmental fund statements but are reported on the department-wide statements.

**Compensated absences** represent accumulated unpaid vacation and compensatory time in the department-wide and DOR Information Fund financial statements and are accrued when incurred. In the governmental fund statements, these amounts are not accrued but are recorded as expenditures when paid.

**Lease/purchase obligations** include the present value of net minimum future lease payments paid from the General Fund and/or the State Highways and Transportation Department Fund. They are reported as liabilities in the department-wide statements and the current fiscal year proceeds as other financing sources in the governmental fund statements.
U. Fund Balance

The difference between assets and liabilities is reported as net assets on the department-wide, proprietary, and fiduciary fund financial statements and as fund balance on the governmental fund financial statements.

The negative unreserved fund balances in the governmental fund statements represent liabilities that were paid from Fiscal Year 2005 appropriations. The reserved fund balances represent the portion of fund balance not available for expenditure. The amounts presented as negative fund balances at June 30, 2004, resulted from the liabilities as shown below.

The reserved fund balance includes the following two accounts.

Reserved for Encumbrances is an account used to segregate a portion of fund balance for amounts paid from current year appropriations for the subsequent year's obligation.

Restricted/Reserved for Inventory is an account to segregate a portion of fund balance to indicate that inventory does not represent available, spendable resources even though it is a component of assets.

<table>
<thead>
<tr>
<th>DEPARTMENT OF REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEFICIT FUND BALANCE</td>
</tr>
<tr>
<td>(in thousands of dollars)</td>
</tr>
</tbody>
</table>

**General Fund**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel</td>
<td>21</td>
</tr>
<tr>
<td>Fuel and Utilities</td>
<td>3</td>
</tr>
<tr>
<td>Business &amp; Professional Services</td>
<td>5</td>
</tr>
<tr>
<td>Accrued Payroll</td>
<td>1,083</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,112</strong></td>
</tr>
</tbody>
</table>

**State Highways & Transportation Department Fund**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel</td>
<td>13</td>
</tr>
<tr>
<td>Fuel and Utilities</td>
<td>11</td>
</tr>
<tr>
<td>Supplies</td>
<td>58</td>
</tr>
<tr>
<td>Business &amp; Professional Services</td>
<td>39</td>
</tr>
<tr>
<td>Accrued Payroll</td>
<td>982</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,103</strong></td>
</tr>
</tbody>
</table>

**Motor Fuel Tax Fund**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Fuel Tax Distributions</td>
<td>16,240</td>
</tr>
</tbody>
</table>

**All Other Funds**

<table>
<thead>
<tr>
<th>Amount (in thousands)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>17</strong></td>
</tr>
</tbody>
</table>

V. Revenues/Refunds

Revenues are reported net of uncollectible accounts of $267 million in the department-wide Statement of Activity and in the governmental fund statements, $226 million for the General Fund, $22 million for the School District Trust.
Fund, and $19 million for all other funds. In addition, revenues are reported net of refunds of $1.2 billion in the department-wide Statement of Activities and the governmental fund statements, $1.1 billion for the General Fund, $9.6 million for the Motor Fuel Tax Fund, $1.5 million for the State Highways and Transportation Department Fund, and $888,000 for all other funds.

W. Expenses/Expenditures/Refunds

Expenses/Expenditures are reported net of revenue overcollections (refunds).

X. Lapsed Balances

Lapsed balances is a budgetary account. It represents unspent department appropriations on the governmental fund financial statements. The department does not have authority to spend funds representing lapsed balances.

NOTE 2.
RECONCILIATION OF DEPARTMENT-WIDE TO FUND FINANCIAL STATEMENTS AND BUDGETARY TO GAAP BASIS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Department-Wide Statement of Net Assets

The governmental fund Combined Balance Sheet includes a reconciliation between fund balance – total governmental funds and net assets – governmental activities as reported in the department-wide Statement of Net Assets. One element of that reconciliation explains that long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The details of this $3.1 million difference are listed below.

<table>
<thead>
<tr>
<th>DEPARTMENT OF REVENUE</th>
<th>LONG-TERM LIABILITIES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(in thousands of dollars)</td>
</tr>
<tr>
<td>Compensated Absences</td>
<td>$2,871</td>
</tr>
<tr>
<td>Capital Leases</td>
<td>261</td>
</tr>
<tr>
<td>Net Long-Term Liability Adjustment to Decrease Fund Balance–Total Governmental Funds to Arrive at Net Assets–Governmental Activities</td>
<td>$3,132</td>
</tr>
</tbody>
</table>

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Department-Wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as
reported in the department-wide Statement of Activities. One element of that reconciliation explains that governmental funds report capital outlays as expenditures, but the Statement of Activities allocates the cost of those assets over their estimated useful lives as depreciation/amortization expense. The details of this $884,000 difference are listed below.

**DEPARTMENT OF REVENUE**

**CAPITAL OUTLAY LESS DEPRECIATION/AMORTIZATION EXPENSE**

(in thousands of dollars)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation/Amortization Expense</td>
<td>$3,893</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>(3,009)</td>
</tr>
<tr>
<td><strong>Net Capital Outlay Adjustment to</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Decrease Net Changes in Fund Balances –</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities</strong></td>
<td>$884</td>
</tr>
</tbody>
</table>

Another element of that reconciliation states that some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. Net compensated absences of ($205,000), net inventory usage of $938,000, and capital lease obligation principal payments of ($360,000) make up the difference.

**C. Budgetary Data**

The department’s annual budget is prepared principally on the cash basis and represents appropriations requested by the department and recommended by the Governor. The Governor submits his budget to the state legislature for approval. The state legislature returns the approved budget bill to the Governor for his signature or veto.

The state legislature appropriates money to the department at the departmental level, the legal level of budgetary control. Expenditures cannot exceed the appropriation amounts at the individual appropriation level and are monitored through the use of allotments. The Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year.

The department may increase certain estimated original appropriation amounts as necessary. If the department requires supplemental appropriations for an appropriation year, the state legislature enacts them during the next legislative session by the same process used for original appropriations.
D. **Budgetary to GAAP Basis Reconciliation**

The Schedule of Reconciliation of Budget to Generally Accepted Accounting Principles (GAAP) on page 48 provides a reconciliation of appropriations and expenditures shown on the Schedules of Appropriations and Expenditures - Budget to Actual on pages 44 through 47 to revenues and expenditures reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds.

**NOTE 3.**

**DEPOSITS AND INVESTMENTS**

The Governmental Accounting Standards Board (GASB) issued Statement No. 40, Deposit and Investment Risk Disclosures, in March 2003. Statement No. 40 modifies Statement No. 3’s disclosure requirements related to investment risks. These risks are credit risk including custodial credit risk and concentrations of credit risk, interest rate risk, and foreign currency risk. The Statement also modifies disclosure requirements for deposit risks which are custodial credit risk and foreign currency risk. The requirements of the new Statement are effective for reporting periods beginning after June 15, 2004. The GASB encourages early implementation. The department chose to implement in Fiscal Year 2003.

A. **Deposits**

Article IV, Section 15 of the Constitution of Missouri requires the department to hold nonstate funds. For reporting purposes, deposits include cash management bank account balances the department maintains at its contracted bank and collection system bank account balances. All department deposits are insured by the FDIC up to $100,000. The balance is secured by collateral pledged to the department.

Department collateral securities are either held in a Federal Reserve Bank joint custody account or by a third party custodian. Administrative Rule 12 CSR 10-43.030 governs the type of collateral securities the department may accept.

B. **Investments**

All investments in repurchase agreements and securities are 100 percent secured by the underlying United States Treasury or agency securities which are in the department’s name. The department’s contracted bank guarantees no loss of principal or interest to the department. At June 30, 2004, investments consisted of amounts as shown on the next page.

Department investment securities are held in a joint custody account with the department's contracted bank at the Federal Reserve Bank of Boston. The joint custody account requires that department personnel release securities which are in the department’s name. The type of securities the department may invest is governed by Administrative Rule 12 CSR 10-43.020.
Allowable investment securities are United States Treasury bills, notes, and bonds, securities of the Federal National Mortgage Association (FNMA), Student Loan Marketing Association (SLMA), Federal Home Loan Bank (FHLB), Federal Home Loan Mortgage Corporation, (FHLMC), and Federal Farm Credit System (FFCS), and repurchase and reverse repurchase agreements secured by one of the securities listed previously.

Safety responsibility securities are proof of financial responsibility that owners of motor vehicles pledge to the department in lieu of automobile insurance as provided by Section 303.240, RSMo. The department secures the securities in the State Treasurer’s Office safe. At June 30, 2004, the value of these securities was $2.9 million.

**DEPARTMENT OF REVENUE**

**DEPOSITS AND INVESTMENT AMOUNTS**

<table>
<thead>
<tr>
<th>Deposits/Investment Type</th>
<th>Fair Value</th>
<th>Maturity</th>
<th>Credit Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deposits:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contracted Bank</td>
<td>$10,761</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Collection Accounts</td>
<td>31,481</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Deposits</strong></td>
<td><strong>$42,242</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investments:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repurchase Agreements:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>USTN</td>
<td>$119,373</td>
<td>July 1, 2004</td>
<td>Aaa</td>
</tr>
<tr>
<td>USTB</td>
<td>60,306</td>
<td>July 1, 2004</td>
<td>Aaa</td>
</tr>
<tr>
<td><strong>Total Repurchase Agreements</strong></td>
<td><strong>$179,679</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FNMA</td>
<td>12,422</td>
<td>November 9, 2004</td>
<td>Aaa</td>
</tr>
<tr>
<td>FHLB</td>
<td>21,493</td>
<td>July 6, 2004</td>
<td>Aaa</td>
</tr>
<tr>
<td>FHLMC</td>
<td>7,498</td>
<td>July 13, 2004</td>
<td>Aaa</td>
</tr>
<tr>
<td>FHLMC</td>
<td>9,981</td>
<td>August 17, 2004</td>
<td>Aaa</td>
</tr>
<tr>
<td><strong>Total Term Securities</strong></td>
<td><strong>$51,394</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Department of Revenue Investments</td>
<td>$231,073</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

At June 30, 2004, the department’s investments were allocated 5.4 percent in FNMA, 7.5 percent in FHLMC, 9.3 percent in FHLB securities, 77.8 percent in UST securities.

The Statement of Net Assets and the Combined Balance Sheet also includes $37 million for sales and use tax bonds, $234,000 for protested income tax, $8 million for protested sales and use tax, and $755,000 for transient employer bonds in the General Fund. Because these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rests with that office. At June 30, 2004, these funds were invested as shown below. The State Treasurer's investments were secured with securities held by the State Treasurer or by her agent in the State Treasurer's name.
STATE TREASURER INVESTMENTS
   (in thousands of dollars)

<table>
<thead>
<tr>
<th>Description</th>
<th>Market Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificates of Deposit</td>
<td>$ 6,493</td>
</tr>
<tr>
<td>Repurchase Agreements</td>
<td>25,974</td>
</tr>
<tr>
<td>U.S. Treasury and Agency Securities</td>
<td>5,566</td>
</tr>
<tr>
<td>Commercial Paper</td>
<td>8,349</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 46,382</strong></td>
</tr>
</tbody>
</table>

The State Treasurer’s agency investments included 14 percent of total investments in FHLB, 17 percent in FHLMC, and 15 percent in FNMA.

NOTE 4.
CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2004, follows.

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balance</th>
<th>Increases</th>
<th>Decreases</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Furniture, Equipment, Purchased Software</td>
<td>$ 22,875</td>
<td>1,041</td>
<td>2,790</td>
<td>21,126</td>
</tr>
<tr>
<td>Software (developed in-house)</td>
<td>62,149</td>
<td>1,968</td>
<td>(3)</td>
<td>64,120</td>
</tr>
<tr>
<td>Less Accumulated Depreciation/Amortization</td>
<td>(67,370)</td>
<td>(3,893)</td>
<td>(415)</td>
<td>(70,848)</td>
</tr>
<tr>
<td><strong>Governmental Activities Capital Assets, Net</strong></td>
<td>$ 17,654</td>
<td>(884)</td>
<td>2,372</td>
<td>14,398</td>
</tr>
<tr>
<td><strong>DOR Information Fund Activities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Furniture, Equipment, Purchased Software</td>
<td>$ 396</td>
<td></td>
<td>15</td>
<td>381</td>
</tr>
<tr>
<td>Less Accumulated Depreciation/Amortization</td>
<td>(329)</td>
<td>(23)</td>
<td></td>
<td>(352)</td>
</tr>
<tr>
<td><strong>Business Activities Capital Assets, Net</strong></td>
<td>$ 67</td>
<td>(23)</td>
<td>15</td>
<td>29</td>
</tr>
</tbody>
</table>
Depreciation/Amortization expense by function is shown below.

<table>
<thead>
<tr>
<th>DEPARTMENT OF REVENUE</th>
<th>DEPRECIATION/AMORTIZATION EXPENSE</th>
<th>(in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental Activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>$ 396</td>
<td></td>
</tr>
<tr>
<td>Taxation and Collection</td>
<td>1,397</td>
<td></td>
</tr>
<tr>
<td>Motor Vehicle and Drivers Licensing</td>
<td>2,099</td>
<td></td>
</tr>
<tr>
<td>Total Depreciation/Amortization Expense – Governmental Activities</td>
<td>$ 3,892</td>
<td></td>
</tr>
<tr>
<td>DOR Information Fund Activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Depreciation/Amortization Expense – Business-Type Activities</td>
<td>$ 22</td>
<td></td>
</tr>
</tbody>
</table>

**NOTE 5. LEASING OBLIGATIONS**

**A. Capital Leases**

The department entered into various lease/purchase agreements for the acquisition of office equipment. FASB Statement No. 13, “Accounting for Leases” requires a lease that transfers substantially all of the benefits and risks of ownership to the lessee to be accounted for as the acquisition of a fixed asset and the incurrence of an obligation of the lessee (a capital lease). Therefore, the liability represents the net present value of the remaining lease/purchase agreements.

The General Fund and/or the State Highways and Transportation Department Fund supply funds for payment of these lease obligations. The use of the leased equipment and the availability of monies in each fund dictates which fund pays for specific leased equipment.

Capital leases and the related assets are not reported on the fund financial statements of governmental type funds. Capital leases of the department are reported on the department-wide statements as long-term liabilities along with related assets.
The assets acquired through capital leases are shown below.

<table>
<thead>
<tr>
<th>DEPARTMENT OF REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>CAPITAL LEASE ASSETS</td>
</tr>
<tr>
<td>(in thousands of dollars)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Asset:</th>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>360 Gateway PCs</td>
<td>$274</td>
</tr>
<tr>
<td>240 IBM Laptops</td>
<td>557</td>
</tr>
<tr>
<td>Less: Accumulated</td>
<td></td>
</tr>
<tr>
<td>Depreciation/Amortization</td>
<td>(466)</td>
</tr>
<tr>
<td><strong>Total Capital Lease Assets</strong></td>
<td><strong>$365</strong></td>
</tr>
</tbody>
</table>

A summary of the future minimum lease payments for capital leases is shown below.

| DEPARTMENT OF REVENUE FUTURE MINIMUM |
| LEASE PAYMENTS                        |
| (in thousands of dollars)             |

<table>
<thead>
<tr>
<th>Fiscal Year Ending June 30,</th>
<th>Governmental Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>$157</td>
</tr>
<tr>
<td>2006</td>
<td>104</td>
</tr>
<tr>
<td>2007</td>
<td></td>
</tr>
<tr>
<td>2008</td>
<td></td>
</tr>
<tr>
<td><strong>Total Minimum Lease Payments</strong></td>
<td><strong>$261</strong></td>
</tr>
<tr>
<td>Less: Amount Representing Interest</td>
<td>22</td>
</tr>
<tr>
<td><strong>NPV of Minimum Lease Payments</strong></td>
<td><strong>$239</strong></td>
</tr>
</tbody>
</table>

The department’s business activities did not have any capital leases at June 30, 2004.

**B. Operating Leases**

The department, through the Office of Administration (OA), enters into various operating leases for land and buildings. Each lease contains a fiscal funding clause indicating that continuation of the lease is subject to annual funding by the legislature. The department expects that in the normal course of business it will renew most of the leases or replace them with similar leases. However, at the
END OF FISCAL YEAR 2005, OA WILL CANCEL SEVERAL OF THE DEPARTMENT’S LEASES BECAUSE OF BRANCH OFFICE CLOSINGS. OA HAS RESPONSIBILITIES FOR THE PAYMENT OF OPERATING LEASE OBLIGATIONS.

NOTE 6.
COMPENSATED ABSENCES

The state of Missouri’s policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum, and to receive accumulated leave on termination. A normal year's accumulation for the department is approximately 29,041 days. At June 30, 2004, accumulated leave was 29,033 days. This would require approximately $2.8 million to satisfy at salary rates then in effect (excluding the state's share of social security, retirement, and insurance).

Employees who are eligible under the Fair Labor Standards Act earn compensatory leave. The department's policy allows the department to provide for any combination of compensatory time off and overtime payment. Accumulated compensatory time at June 30, 2004, was 168 days. This would require approximately $14,000 to satisfy at salary rates then in effect (excluding the state's share of social security, retirement, and insurance).

Accumulated sick leave is not paid upon employee termination and does not represent a liability to the department. The department will pay the majority of compensated absences from the General Fund and the State Highways and Transportation Department Fund.

NOTE 7.
CHANGES IN LONG-TERM LIABILITY

The following is a summary of changes in long-term liability for the year ended June 30, 2004.

<table>
<thead>
<tr>
<th>DEPARTMENT OF REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHANGES IN LONG-TERM LIABILITY</td>
</tr>
<tr>
<td>(in thousands of dollars)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Governmental Activities:</th>
<th>Beginning Balance</th>
<th>Increases</th>
<th>Decreases</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compensated Absences</td>
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<td>3,704</td>
<td>3,909</td>
<td>2,871</td>
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<tr>
<td>Capital Leases</td>
<td>621</td>
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<td>360</td>
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<td>Governmental Activities</td>
<td>$3,697</td>
<td>3,704</td>
<td>4,269</td>
<td>3,132</td>
</tr>
<tr>
<td>Long-term Liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DOR Information Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensated Absences</td>
<td>$ 1</td>
<td>31</td>
<td>8</td>
<td>24</td>
</tr>
<tr>
<td>DOR Information Fund</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Long-Term Liabilities:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$ 1</td>
<td>31</td>
<td>8</td>
<td>24</td>
</tr>
</tbody>
</table>
The Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities provides a line item of the net effect of $360,000 for lease proceeds received during Fiscal Year 2004 (increases) and lease principal payments (decreases). Capital leases are capitalized and depreciated in the department-wide statements, but proceeds are treated as other financing sources and principal payments as expenditures in the governmental fund statements. The reconciliation also provides the net effect of ($205,000) of compensated absences accruals (increases) and payments (decreases). Compensated absences accruals are treated as expenses in the department-wide statements. Expenses for compensated absences in the governmental fund statements are actual payments for usage during the fiscal year.

NOTE 8.
INTERFUND RECEIVABLES AND PAYABLES

A summary of interfund receivables and payables at June 30, 2004, is shown below.

<table>
<thead>
<tr>
<th>DEPARTMENT OF REVENUE INTERFUND BALANCES (in thousands of dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receivable Fund</td>
</tr>
<tr>
<td>------------------</td>
</tr>
<tr>
<td>State Highways and Transportation Department Fund</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td><strong>Total Interfund Balances</strong></td>
</tr>
</tbody>
</table>

Section 32.067, RSMo requires the department to transfer from the DOR Information Fund to the State Highways and Transportation Department Fund moneys derived from highway related sales of information. Section 226.200, RSMo, requires the department to transfer taxes on motor vehicle fuels to the State Highways and Transportation Department Fund. The department deposits motor fuel taxes to the Motor Fuel Tax Fund initially.

NOTE 9.
RISK MANAGEMENT

In accordance with Section 105.711, RSMo, the State Legal Expense Fund provides for the payment of any claim against the state of Missouri or any of its agencies pursuant to Section 537.600, RSMo.
NOTE 10.
EMPLOYEE FRINGE BENEFITS

Employees are covered by the Missouri State Employees' Plan (MSEP) Retirement System (MOSERS), the Social Security System (OASDHI), and the Missouri Consolidated Health Care Plan (MCHCP). The state of Missouri pays pension costs, life and disability insurance costs, the state's portion of social security taxes, and the state's contribution to the medical benefit plan from the same fund as the related payrolls. The state legislature appropriates OA the money to pay department's employees' fringe benefit costs and, therefore, such costs are not included in the department's financial statements. For the year ended June 30, 2004, the cost to the state of Missouri for department employees' fringe benefits was approximately $20.8 million. Of this amount, $6 million represented the amount contributed by OA for the MOSERS retirement plan.

MOSERS, authorized by Chapter 104, RSMo, is a noncontributing, defined benefit plan. To be eligible to participate in the MOSERS plan, employees must be employed in a position normally requiring them to work at least 1,000 hours a year and must not be accumulating benefits in another retirement system to which the state is contributing. An employee is vested once they have five years of service.

MOSERS has two benefit structures known as MSEP (closed plan) and MSEP2000 (new plan). Under MSEP, normal retirement age is 65 if active with four years of service, if not active with five years of service. Employees may retire at age 60 with 15 years of service. Employees may retire at age 55 with 10 years of service and receive reduced benefits. Employees may retire at age 48 with full benefits if their combined age and years of service equal 80 (Rule of 80). Under MSEP2000, employees may retire under the Rule of 80 or at 62 with five years of service. They may retire with reduced benefits at age 57 with five years of service.

Fiscal Year 2004 payroll for all employees of the department was $51.7 million. Of this amount, $51.7 million was eligible payroll under the MOSERS retirement plan.

For employees hired prior to August 28, 1997, pension cost of living adjustments (COLA’s) are provided annually based on 80 percent of the change in the Consumer Price Index (CPI) with a floor of 4 percent and a ceiling of 5 percent, until the cumulative amount of COLA’s equal 65 percent of the original benefit, thereafter the 4 percent floor is eliminated. For members hired on or after August 28, 1997, COLA’s are provided annually based on 80 percent of the change in the CPI up to a maximum rate of 5 percent. Qualified, terminated-vested members may make a one-time election to receive the present value of benefit in a lump sum payment. To qualify, an employee must have terminated with at least five, but less than 10 years of service, be less than age 60, and have a benefit present value of less than $10,000.
MCHCP, authorized by Chapter 103, RSMo, is a self-funded medical benefit plan paid by state and member contributions. Active state employees covered by MOSERS or members of the Public School Retirement System may enroll in the plan. Qualifying vested employees may continue medical coverage as well as life insurance and long-term disability benefits (if applicable) after leaving the department.

Senate Bill 248, passed by the Missouri General Assembly and signed by the Governor in 2003, provided a health care retirement incentive for employees who retired between February 1, 2003, and September 1, 2003. Employees who retired during this time period may continue medical coverage for themselves and any eligible dependents at the active employee cost.

Employees may also participate in the state's deferred compensation, cafeteria, dental, and vision plans. Created in accordance with Internal Revenue Code Section 457, the Missouri State Public Employees Deferred Compensation Plan permits employees to defer a portion of their current salary to future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The state also provides the Deferred Compensation Incentive Plan. Employees are eligible to participate in the incentive plan if they have been employed by the state for 12 consecutive months preceding the state’s contributions to the incentive plan and are making continuous monthly deferrals of at least $25 to the deferred compensation plan. The state’s contribution is $25 per eligible employee.

The cafeteria plan is a flexible compensation program created in accordance with Internal Revenue Code Section 125. This plan permits employees to reduce their salaries in exchange for nontaxable benefits, creating tax savings that are used to pay or reimburse certain expenses elected by the employees. The options available to employees are medical expense reimbursement, dependent care reimbursement, and premium payment for state health, life, dental, and vision insurance.

**NOTE 11.**

**PRIOR PERIOD ADJUSTMENTS AND REPORTING CHANGES**

Fiscal Year 2003 ending compensated absences and capital leases balances as reported in the Fiscal Year 2003 Comprehensive Annual Financial Report (CAFR) have been restated to correct calculation mistakes and to accurately report Fiscal Year 2004 beginning balances.

Cash and cash equivalents and unrestricted net assets were adjusted $64,000 in the proprietary fund statements and in the proprietary activities on the department-wide statements and $854,000 in the governmental activities on the department-wide statements for balancing purposes. The amounts were determined to be immaterial.
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The Budgetary Comparison Schedules provide original and final appropriations and a comparison to actual expenditures for the General Fund and other major funds. Also included is a reconciliation from budget basis to Generally Accepted Accounting Principles (GAAP) basis.
### DEPARTMENT OF REVENUE

**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES—BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**GENERAL FUND**

**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

<table>
<thead>
<tr>
<th>Appropriation</th>
<th>2004</th>
<th>2003</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td><strong>Division of Administration</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td>$3,131</td>
<td>$3,470</td>
</tr>
<tr>
<td>Expense and Equipment</td>
<td>2,870</td>
<td>2,509</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$6,001</td>
<td>$6,379</td>
</tr>
<tr>
<td><strong>Division of Motor Vehicle and Drivers Licensing</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td>$150</td>
<td>150</td>
</tr>
<tr>
<td>Expense and Equipment</td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$164</td>
<td>164</td>
</tr>
<tr>
<td><strong>Division of Taxation and Collection</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td>$24,944</td>
<td>23,423</td>
</tr>
<tr>
<td>Expense and Equipment</td>
<td>6,531</td>
<td>7,674</td>
</tr>
<tr>
<td>Fees to Counties &amp; Collection Agency Fees</td>
<td>2,728 E</td>
<td>2,728 E</td>
</tr>
<tr>
<td>Payment of Fees to Counties for Lien</td>
<td>200</td>
<td>200</td>
</tr>
<tr>
<td>Payment of Dues to the Multistate Tax Commission</td>
<td>163</td>
<td>163</td>
</tr>
<tr>
<td>Contingency Payments</td>
<td>1,915</td>
<td>1,915</td>
</tr>
<tr>
<td>Contract Auditors</td>
<td>400</td>
<td>400</td>
</tr>
<tr>
<td>Tax Data Matching</td>
<td>7,600</td>
<td>7,600</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$44,481</td>
<td>44,101</td>
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<tr>
<td>Refunds for Overpayment of Tax</td>
<td>$1,201,800 E</td>
<td>1,201,800 E</td>
</tr>
<tr>
<td>Arate X Distributions</td>
<td>5,950</td>
<td>5,950</td>
</tr>
<tr>
<td>County-Stock Insurance</td>
<td>150 E</td>
<td>150 E</td>
</tr>
<tr>
<td><strong>General Fund Total</strong></td>
<td>$1,252,446</td>
<td>1,252,446</td>
</tr>
</tbody>
</table>

Appropriations designated with an 'E' represent open-ended appropriations.
### DEPARTMENT OF REVENUE

**SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – BUDGET AND ACTUAL**

**MOTOR FUEL TAX FUND AND**

**SCHOOL DISTRICT TRUST FUND**

**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>2004</th>
<th>2003</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td></td>
<td>Appropriation</td>
<td>Appropriation</td>
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<tr>
<td><strong>MOTOR FUEL TAX FUND</strong></td>
<td>158 E</td>
<td>158 E</td>
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<tr>
<td>Refunds for Aviation Trust Fund</td>
<td>188,000 E</td>
<td>188,500 E</td>
</tr>
<tr>
<td>Distributions of Funds According to the Motor Fuel Tax Fund</td>
<td>188,158</td>
<td>188,058</td>
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</table>

**SCHOOL DISTRICT TRUST FUND**

No appropriations budgeted to the Department of Revenue

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<thead>
<tr>
<th></th>
<th>2004</th>
<th>2003</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
</tr>
<tr>
<td></td>
<td>Appropriation</td>
<td>Appropriation</td>
</tr>
<tr>
<td><strong>School District Trust Fund Total</strong></td>
<td>0</td>
<td>0</td>
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</tbody>
</table>

Appropriations designated with an ‘E’ represent open-ended appropriations,
DEPARTMENT OF REVENUE  
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL  
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND  
FOR YEARS ENDED JUNE 30, 2004 AND 2003  

<table>
<thead>
<tr>
<th></th>
<th>2004</th>
<th>2003</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original</td>
<td>Final</td>
<td>Governors</td>
<td>Actual</td>
<td>Lapsed</td>
<td>Original</td>
<td>Final</td>
<td>Governors</td>
<td>Actual</td>
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<tr>
<td></td>
<td>Appropriation</td>
<td>Appropriation</td>
<td>Reserve</td>
<td>Expenditure</td>
<td>Balances</td>
<td>Appropriation</td>
<td>Final</td>
<td>Governors</td>
<td>Expenditure</td>
</tr>
<tr>
<td>Division of Administration</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td>$ 4,623</td>
<td>4,971</td>
<td>139</td>
<td>4,673</td>
<td>59</td>
<td>5,113</td>
<td>5,113</td>
<td>68</td>
<td>4,904</td>
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<td>Expense and Equipment</td>
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<td>6,357</td>
<td>193</td>
<td>4,144</td>
<td>2,020</td>
<td>5,927</td>
<td>5,927</td>
<td>133</td>
<td>5,482</td>
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<tr>
<td>Total</td>
<td>$ 11,055</td>
<td>11,228</td>
<td>332</td>
<td>8,817</td>
<td>2,079</td>
<td>11,040</td>
<td>11,040</td>
<td>201</td>
<td>10,286</td>
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<td>Division of Motor Vehicle and Drivers Licensing</td>
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<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Personal Service</td>
<td>$ 18,857</td>
<td>17,045</td>
<td>566</td>
<td>17,355</td>
<td>24</td>
<td>13,162</td>
<td>13,162</td>
<td>639</td>
<td>12,523</td>
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<td>Expense and Equipment</td>
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<td>14,547</td>
<td>406</td>
<td>14,134</td>
<td>7</td>
<td>13,364</td>
<td>13,364</td>
<td>434</td>
<td>12,922</td>
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<td>Commercial Drivers License</td>
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<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Information System Fees</td>
<td>275</td>
<td>275</td>
<td>8</td>
<td>267</td>
<td>0</td>
<td>275</td>
<td>275</td>
<td>253</td>
<td>22</td>
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<tr>
<td>Problem Driver Point System</td>
<td>60</td>
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<td>2</td>
<td>58</td>
<td>0</td>
<td>181</td>
<td>181</td>
<td>86</td>
<td>55</td>
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<tr>
<td>Total</td>
<td>$ 32,714</td>
<td>32,827</td>
<td>982</td>
<td>31,814</td>
<td>31</td>
<td>32,205</td>
<td>32,205</td>
<td>1,073</td>
<td>30,990</td>
</tr>
<tr>
<td>Division of Taxation and Collection</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Service</td>
<td>$ 2,463</td>
<td>2,451</td>
<td>74</td>
<td>2,202</td>
<td>175</td>
<td>2,147</td>
<td>2,147</td>
<td>64</td>
<td>1,941</td>
</tr>
<tr>
<td>Expense and Equipment</td>
<td>605</td>
<td>330</td>
<td>18</td>
<td>291</td>
<td>21</td>
<td>718</td>
<td>718</td>
<td>22</td>
<td>362</td>
</tr>
<tr>
<td>Contingency Payments</td>
<td>550</td>
<td>550</td>
<td>550</td>
<td>550</td>
<td>0</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$ 3,618</td>
<td>3,331</td>
<td>642</td>
<td>2,493</td>
<td>196</td>
<td>2,865</td>
<td>2,865</td>
<td>86</td>
<td>2,303</td>
</tr>
<tr>
<td>Refunds of Any Tax or Fee Credited to</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Highways and Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department Fund</td>
<td>$ 1,148 E</td>
<td>1,648 E</td>
<td>34</td>
<td>1,493</td>
<td>121</td>
<td>2,148 E</td>
<td>1,448 E</td>
<td>1,264</td>
<td>184</td>
</tr>
<tr>
<td>Refunds of Motor Fuel Tax</td>
<td>19,219 E</td>
<td>19,219 E</td>
<td>577</td>
<td>9,612</td>
<td>9,030</td>
<td>44,219 E</td>
<td>19,219 E</td>
<td>9,622</td>
<td>9,597</td>
</tr>
<tr>
<td>State Highways and Transportation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Department Fund Total</td>
<td>$ 67,754</td>
<td>68,253</td>
<td>2,567</td>
<td>54,220</td>
<td>11,457</td>
<td>92,477</td>
<td>66,777</td>
<td>1,360</td>
<td>54,474</td>
</tr>
</tbody>
</table>

*Appropriations designated with an ‘E’ represent open-ended appropriations.*
DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES—BUDGET AND ACTUAL
BUDGETARY BASIS
AGENCY FUND
FOR YEARS ENDED JUNE 30, 2004 AND 2003

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Debt Offset Escrow Debit Offset Refunds</td>
<td>$250 E</td>
<td>305</td>
<td>288</td>
<td>17</td>
<td>288</td>
<td>$250 E</td>
<td>277</td>
<td>277</td>
<td>0</td>
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</tr>
<tr>
<td>Total</td>
<td>$250</td>
<td>305</td>
<td>288</td>
<td>17</td>
<td>250</td>
<td>277</td>
<td>277</td>
<td>0</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

Appropriations designated with an ‘E’ represent open-ended appropriations.

Sections 143.782 through 143.799, RSMo, allow the Department of Revenue (department) to offset individual income tax refunds to satisfy any debt in excess of $25 if requested by any state or federal agency. The department places offset moneys in the Debt Offset Escrow Fund to allow the taxpayer to contest the offset within 30 days of receipt of notice. If the debtor fails to contest the offset or there is a ruling in favor of the state or federal agency, the appropriate agency transfers funds from the escrow account to the applicable fund(s). The department’s Debt Offset Refund appropriation and expenditures represent offsets applied to motor vehicle and driver license bad debts.
### DEPARTMENT OF REVENUE  
**SCHEDULE OF RECONCILIATION OF BUDGET TO GAAP**  
GENERAL FUND, MOTOR FUEL TAX FUND, SCHOOL DISTRICT TRUST FUND, AND STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND  
FOR YEAR ENDED JUNE 30, 2004

*Unaudited*

#### Sources/Inflows of Resources

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Motor Fuel Tax Fund</th>
<th>School District Trust Fund</th>
<th>State Highways and Transportation Department Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations from the Schedules of Appropriations and Expenditures</td>
<td>$50,646</td>
<td>188,400</td>
<td>47,386</td>
<td></td>
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<tr>
<td>Fiscal Year 2004 Cash Collections</td>
<td>7,184,400</td>
<td>735,559</td>
<td>691,463</td>
<td>16,636</td>
</tr>
</tbody>
</table>

#### Differences - Budget to GAAP

<table>
<thead>
<tr>
<th>Add (Deduct) net change in:</th>
<th>General Fund</th>
<th>Motor Fuel Tax Fund</th>
<th>School District Trust Fund</th>
<th>State Highways and Transportation Department Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receivables</td>
<td>$70,670</td>
<td>15,213</td>
<td>(4,243)</td>
<td>435</td>
</tr>
<tr>
<td>Deferred Revenues and Related Allowances</td>
<td>603,715</td>
<td>138</td>
<td>35,941</td>
<td></td>
</tr>
<tr>
<td>Refunds</td>
<td>1,067,171</td>
<td>9,612</td>
<td></td>
<td>1,546</td>
</tr>
<tr>
<td>Fiscal Year 2004 Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds</td>
<td>$5,634,400</td>
<td>929,422</td>
<td>651,299</td>
<td>207,911</td>
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#### Uses/Outflows

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<tr>
<th>Add (Deduct) net change in:</th>
<th>General Fund</th>
<th>Motor Fuel Tax Fund</th>
<th>School District Trust Fund</th>
<th>State Highways and Transportation Department Fund</th>
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<tbody>
<tr>
<td>Expenditures from the Schedules of Appropriations and Expenditures</td>
<td>$40,596</td>
<td>188,472</td>
<td>43,124</td>
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#### Differences - Budget to GAAP

<table>
<thead>
<tr>
<th>Add (Deduct) net change in:</th>
<th>General Fund</th>
<th>Motor Fuel Tax Fund</th>
<th>School District Trust Fund</th>
<th>State Highways and Transportation Department Fund</th>
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</thead>
<tbody>
<tr>
<td>Current Year Expenditures Paid from Subsequent Year's Appropriation</td>
<td>(207)</td>
<td>305</td>
<td></td>
<td>(365)</td>
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<tr>
<td>Fiscal Year 2004 Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds</td>
<td>$40,389</td>
<td>188,777</td>
<td>0</td>
<td>42,759</td>
</tr>
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</table>
Nonmajor Governmental Funds and Combining Statements and Schedules

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The Combining Statements and Schedules provide detail about the individual funds that are included in the Other Governmental Funds column on the basic governmental fund financial statements.
Nonmajor
Special Revenue Fund Descriptions

ANTITERRORISM FUND

The Antiterrorism Fund, as authorized by Section 41.033 and 301.3123, RSMo, receives monetary donations from individuals conducting motor vehicle transactions. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Section 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

BLIND PENSION FUND

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each $100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Section 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers’ license applicants. The Missouri Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

BOLL WEEVIL SUPPRESSION AND ERADICATION FUND

The Boll Weevil Suppression and Eradication Fund, as authorized by Section 263.537, RSMo, receives a 1 percent collection fee from assessments levied on cotton growers by the Missouri Department of Agriculture. The Department of Agriculture uses these funds to administer the Boll Weevil Suppression and Eradication Program.
CHILD SUPPORT ENFORCEMENT FUND

The Child Support Enforcement Fund, as authorized by Section 208.170, RSMo, receives moneys collected pursuant to Section 454.405 and 454.420, RSMo. The fund consists of moneys from various sources including moneys collected from individuals with child support obligations on behalf of recipients.

CHILDREN'S TRUST FUND

The Children’s Trust Fund, as authorized by Section 451.151, RSMo, receives a $15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a $7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals conducting motor vehicle transactions, as authorized by Section 301.463, RSMo, and contributions of $2 or more that taxpayers designate on their income tax return, as authorized by Section 210.174, RSMo.

CONSERVATION COMMISSION FUND

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives one-eighth of 1 percent of sales/use tax collections.

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims’ Compensation Fund, as authorized by Section 595.045, RSMo, receives 50 percent or 75 percent of the remaining money from the $7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance after the department deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the money exceeds $1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 75 percent if the balance of the money is less than $1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund also receives 100 percent of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:

A. Sixty-eight dollars for the conviction of a Class A or B felony;
B. Forty-six dollars for the conviction of a Class C or D felony; and
C. Ten dollars for the conviction of various misdemeanors.
CRIMINAL RECORD SYSTEM FUND

The Criminal Record System Fund, as authorized by Section 43.530, RSMo, receives fees the Missouri Department of Revenue collects on behalf of the state highway patrol’s central repository. These fees are for criminal records checks and fingerprint searches.

DEPARTMENT OF REVENUE FEDERAL FUND

The Division of Motor Vehicle and Drivers Licensing, the Criminal Investigation Bureau, and the General Counsel’s Office entered into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration. These grants are for various drivers licensing programs and highway use tax compliance. All Missouri Department of Revenue (department) appropriations pertaining to grant expenditures are charged to this fund. Consequently, the department transmits all reimbursement receipts to this fund.

DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND

The Division of Aging-Elderly Home Delivered Meals Trust Fund, as authorized by Section 660.078, RSMo, receives contributions of $2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund.

DOMESTIC RELATIONS RESOLUTION FUND

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives collections of a $3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

FAIR SHARE FUND

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

FEDERAL SURPLUS PROPERTY

The Federal Surplus Property Fund, as authorized by Section 34.032, RSMo, receives proceeds from the Missouri Department of Revenue’s (department) vendor for recycling the department’s confidential records.
GAMING COMMISSION FUND

The Gaming Commission Fund, as authorized by Section 313.820 and 313.835, RSMo, receives 50 percent of the $2 admission fee that the Missouri Department of Revenue collects from gaming boats for each person embarking on an excursion gambling boat.

GAMING PROCEEDS FOR EDUCATION FUND

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 20 percent tax on the adjusted gross gaming receipts of gambling boats.

HEAD INJURY FUND

The Head Injury Fund, as authorized by Section 304.028, RSMo, receives a $2 surcharge collected by court clerks in all criminal cases.

HEALTH INITIATIVES FUND

The Health Initiatives Fund, as authorized by Section 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes.

INDEPENDENT LIVING CENTER FUND

The Independent Living Center Fund, as authorized by Section 178.653 and 488.5332, RSMo, receives receipts that county clerks collect for drug-related offenses and intoxication-related traffic offenses.

LOCAL RECORDS PRESERVATION FUND

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a $4 user fee that county recorders of deeds charge for the recording of any instrument. The Secretary of State uses the money for preservation of local records.

MISSOURI CASA FUND

The Missouri CASA Fund, as authorized by Section 488.636, RSMo, receives collections of a $2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

MISSOURI COMMUNITY COLLEGE
JOB TRAINING PROGRAM FUND

The Missouri Community College Job Training Program Fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement
with a junior college district to provide education and training for the creation of jobs. The Missouri Department of Economic Development must approve the project agreement.

**MISSOURI HOUSING TRUST FUND**

The Missouri Housing Trust Fund, as authorized by Section 59.319, RSMo, receives fees that county recorders of deeds charge for the recording of any instrument.

**MISSOURI OFFICE OF PROSECUTION SERVICES FUND**

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of a $1 surcharge assessed in each criminal court proceeding filed in the state except when the court dismisses a proceeding or defendant or when the state, county, or municipality must pay the costs.

**MOTOR VEHICLE COMMISSION FUND**

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Missouri Department of Revenue collects from manufacturers, motor vehicle dealers, and boat dealers.

**MOTORCYCLE SAFETY TRUST FUND**

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives a $1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs.

**ORGAN DONOR PROGRAM FUND**

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers’ license applicants. The Missouri Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

**PARKS SALES TAX FUND**

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.
PETROLEUM INSPECTION FUND

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel.

PETROLEUM STORAGE TANK INSURANCE FUND

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the Missouri Department of Revenue collects from owners and operators of underground and aboveground storage tanks. This fund supercedes the Underground Storage Tank Insurance Fund.

SCHOOL BUILDING REVOLVING FUND

The School Building Revolving Fund, as authorized by Section 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

SERVICES TO VICTIMS FUND

The Services to Victims Fund, as authorized by Section 595.100, RSMo, receives 50 percent or 25 percent of the remaining funds from the $7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance after the Missouri Department of Revenue deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the funds exceeds $1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo. The fund receives 25 percent if the balance of the funds is less than $1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Section 595.050 and 595.055, RSMo.

SOIL AND WATER SALES TAX FUND

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees imposed on the purchase of tires.
SPINAL CORD INJURY FUND

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a $2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state.

STATE FORENSIC LABORATORY FUND

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives the $7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The fund may receive a maximum of $250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives $150 surcharges collected by court clerks. The surcharges are assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived or are to be paid by the state or when a criminal proceeding, or the defendant has been dismissed by the court.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and owners of railroad rolling stock and flanged wheel equipment or private cars. The state uses money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

STATE LAND SURVEY PROGRAM FUND

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a $4 user fee that county recorders of deeds charge for the recording of any instrument.

STATE SCHOOL MONEY FUND

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes).

STATE TRANSPORTATION FUND

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Constitution of Missouri, receives a portion of motor vehicle sales taxes.
STATEWIDE COURT AUTOMATION FUND

The Statewide Court Automation Fund, as authorized by Section 488.027, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding. Also, this fund, as authorized by Section 488.5025 RSMo, receives fees that are assessed by courts on each person who pays a court ordered judgment, penalty, fine, sanction, or court costs on a time payment basis, including restitution, and juvenile monetary assessments.

WORKERS' COMPENSATION FUND
AND WORKERS' COMPENSATION SECOND INJURY FUND

The Workers’ Compensation Fund and Workers’ Compensation Second Injury Funds, as authorized by Sections 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives 100 percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers’ Compensation Fund receives 100 percent of workers' compensation tax and the Second Injury Fund receives 100 percent of the workers' compensation second injury tax. The Missouri Department of Insurance determines when an abatement year occurs.

WORLD WAR II MEMORIAL TRUST FUND

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, receives monetary donations from drivers’ license applicants. The Missouri Veterans’ Commission uses money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C.
Capital Projects Fund Description

STATE ROAD FUND

The State Road Fund, as authorized by Article IV, Section 39(b), of the Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel. The Missouri Department of Revenue does not receive appropriations from this fund.
## DEPARTMENT OF REVENUE
### COMBINING BALANCE SHEET
#### NONMAJOR GOVERNMENTAL FUNDS
#### JUNE 30, 2004

(continued on next page)

(Thousands of Dollars)

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Aviation</th>
<th>Blind</th>
<th>Blindness Support</th>
<th>Child Support</th>
<th>Children</th>
<th>Conservation</th>
<th>Crime Victims' Compensation</th>
<th>Criminal Receipt</th>
<th>Dues, Federal</th>
<th>Domestic Reimbursements</th>
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<tr>
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<td>4</td>
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<td>10</td>
<td>20</td>
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<tr>
<td>Prepaid Expenses</td>
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<td>140</td>
<td>4</td>
<td>117</td>
<td>10,670</td>
<td>405</td>
<td>10</td>
<td>20</td>
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</tr>
<tr>
<td>Total Assets</td>
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<td>140</td>
<td>9</td>
<td>0</td>
<td>26</td>
<td>7,976</td>
<td>405</td>
<td>21</td>
<td>0</td>
<td>20</td>
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</tbody>
</table>

| LIABILITIES | 
| Accounts Payable | $ |
| Accrued Payroll | 1 | 3 |
| Refunds Payable | 5 | |
| FICA/Other Payable | 44 | 140 | 9 | 0 | 26 | 4,976 | 405 | 21 | 20 |
| Deferred Revenue | 3,000 | |
| Total Liabilities | $49 | 140 | 9 | 1 | 26 | 7,976 | 405 | 21 | 3 | 20 |

| FUND BALANCE | 
| Reserved for Encumbrances | 
| Reserved for Inventory | 
| Unused | 
| Total Fund Balance | $ |
| Total Liabilities and Fund Balance | $ |

This statement only includes funds with unreserved and liability balances at June 30, 2004.
The funds that did not have a balance at June 30, 2004 are:

- Assisted Living
- Bull Shoals Soopervision and Enforcement
- Division of Aging/Elderly Home Developmental Meals Trust
- Federated Cistern Property
- Granting Commission
- Missouri Community College Job Training Program
- Workers' Compensation
- Workers' Compensation/Second Injury
## DEPARTMENT OF REVENUE
### COMBINING BALANCE SHEET
#### NONMAJOR GOVERNMENTAL FUNDS
##### JUNE 30, 2004

(continued from previous page)

(continued on next page)

<table>
<thead>
<tr>
<th></th>
<th>Growing</th>
<th>Independent</th>
<th>Local</th>
<th>Missouri</th>
<th>MO Office of</th>
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<tr>
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<td>Share</td>
<td>Education</td>
<td>Injury</td>
<td>Institution</td>
<td>Center</td>
<td>Preservation</td>
</tr>
</tbody>
</table>

### ASSETS
- Cash and Cash Equivalents $3
- Investments $4
- Interest Receivable $0
- Accounts Receivable $1,035
- Allowance for Doubtful Accounts $2,015
- Due from State Treasurer $33
- Prepaid Inventory $174
- License Plate and Tab Inventory $7
- 484
- 30
- 48

**Total Assets** $528

### LIABILITIES
- Accounts Payable $3
- Accrued Payroll $4
- Refunds Payable $13
- Due to State Treasurer $1,035
- Deferred Revenue $2,015
- 33
- 174
- 7
- 484
- 30
- 96

**Total Liabilities** $109

### FUND BALANCE
- Reserve for Encumbrances $0
- Reserve for Inventory $432
- Unencumbered $13

**Total Fund Balance** $419

**Total Liabilities and Fund Balance** $528
# DEPARTMENT OF REVENUE
## COMBINING BALANCE SHEET
### NONMAJOR GOVERNMENTAL FUNDS
#### JUNE 30, 2004

(continued from previous page)

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>Motorcycle</th>
<th>Organ</th>
<th>Parks</th>
<th>Police &amp;</th>
<th>School</th>
<th>Services</th>
<th>Soil &amp;</th>
<th>Solid</th>
<th>Spinel</th>
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</thead>
<tbody>
<tr>
<td>Safety</td>
<td>Program</td>
<td>Tax</td>
<td>Inspection</td>
<td>Tank Line</td>
<td>Revolving</td>
<td>Victims</td>
<td>Sales Tax</td>
<td>Manager</td>
<td>Injury</td>
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<td>3,765</td>
<td>108</td>
<td>125</td>
<td>3,137</td>
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<table>
<thead>
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<th>LIABILITIES</th>
<th>Motorcycle</th>
<th>Organ</th>
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<td>Injury</td>
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<td>Accounts Payable</td>
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<tr>
<td>Accrued Payroll</td>
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<tr>
<td>Due to State Treasurer</td>
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<td>3,765</td>
<td>108</td>
<td>125</td>
<td>3,137</td>
<td>1,032</td>
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### DEPARTMENT OF REVENUE
#### COMBINING BALANCE SHEET
#### NONMAJOR GOVERNMENTAL FUNDS
#### JUNE 30, 2004

(continued from previous page)

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**DEPARTMENT OF REVENUE**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

**NONMAJOR GOVERNMENTAL FUNDS**

**FOR YEAR ENDED JUNE 30, 2004**

*(continued on next page)*

(in thousands of dollars)

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<td>22</td>
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</table>

**EXPENDITURES**

| Personal Service              | $        | 21            | 464                 |                               |                           |                  |                 |                      |                      | 122            | 4                |
| Expense and Equipment         |          | 2,378         | 82                  |                               |                           |                  |                 |                      |                      | 5,590          | 11               |
| **Total Expenditures**        | $ 0      | 0             | 0                   | 0                             | 0                         | 2,399            | 0              | 546                  | 0                    | 5,714          | 15               |

Excess of Revenues Over (Under) Expenditures

| Expenditures Before Lapsed Balances | 0 | 0 | 0 | 0 | (1) | 0 | 2 | 0 | 0 | 2,335 | 7 |
| Lapsed Balances                  | 2 |   |   |   |    |   |   |   |   | 2,277 | 7 |

Excess of Revenues Over (Under) Expenditures

| $ 0 | 0 | 0 | 0 | 0 | (1) | 0 | 0 | 0 | 0 | 58 | 0 |

Net change in Unreserved Fund Balance

| Fund Balance Unreserved         | $ 0 | 0 | 0 | 0 | 0 | (1) | 0 | 0 | 0 | 0 | 58 | 0 |

Fund Balance Unreserved - June 30, 2004

| $ 0 | 0 | 0 | 0 | 0 | (1) | 0 | 0 | 0 | 0 | (3) | 0 |
DEPARTMENT OF REVENUE
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2004
(continued from previous page)

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DEPARTMENT OF REVENUE
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2004

(continued from previous page) (continued on next page)

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<td></td>
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<td></td>
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<td>34,915</td>
<td>2,645</td>
<td>24,395</td>
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| **EXPENDITURES**                |                          |                   |                 |         |              |                   |                |          |                        |                  |                     |           |
| Personal Service                | $ 237                    |                   |                 |         |              |                   |                |          |                        |                  |                     |           |
| Expense and Equipment           | 500                      |                   |                 |         |              |                   |                |          |                        |                  |                     |           |
| **Total Expenditures**          | $ 0                      | 737               | 0               | 0       | 0            | 30                | 23             | 0        | 0                      | 0               | 0                   | 0         |

Excess of Revenues Over (Under) Expenditures
Expenditures Before Lapsed Balances
0 (6) 0 0 0 1 1 0 0 0 0 0 0
Lapsed Balances
1 1

Excess of Revenues Over (Under) Expenditures
$ 0 (6) 0 0 0 0 0 0 0 0 0 0 0

Net change in Unreserved Fund Balance
$ 0 (6) 0 0 0 0 0 0 0 0 0 0 0

Fund Balance Unreserved - July 1, 2003
(7)

Final Balance Unreserved - June 30, 2004
$ 0 (13) 0 0 0 0 0 0 0 0 0 0 0
DEPARTMENT OF REVENUE
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2004

(continued from previous page)

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<th>(in thousands of dollars)</th>
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<td>45,112</td>
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<td>$ 1,193</td>
<td>$ 1,193</td>
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<td>$ 4,484</td>
<td>$ 45,112</td>
<td>$ 290</td>
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<td><strong>2,016</strong></td>
<td><strong>76,212</strong></td>
<td><strong>26</strong></td>
<td><strong>4,484</strong></td>
<td><strong>45,112</strong></td>
<td><strong>290</strong></td>
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<tr>
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<td>to State Treasurer</td>
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<td>$ 1,212</td>
<td>$ 2,016</td>
<td>$ 76,212</td>
<td>$ 26</td>
<td>$ 4,484</td>
<td>$ 45,112</td>
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<td><strong>0</strong></td>
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Unaudited
### DEPARTMENT OF REVENUE

**COMBINED SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL**

**BUDGETARY BASIS**

**BUDGETED NONMAJOR GOVERNMENTAL FUNDS**

**FOR YEARS ENDED JUNE 30, 2004 AND 2003**

(in thousands of dollars)

<table>
<thead>
<tr>
<th>Division of Administration</th>
<th>2004</th>
<th>2003</th>
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<td>Original</td>
<td>Final</td>
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<th>Division of Motor Vehicle and Drivers Licensing</th>
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<th>2003</th>
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<th>Division of Taxation and Collection</th>
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<td>Expense and Equipment</td>
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<td>Contingency Payments</td>
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<td><strong>Total</strong></td>
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<td>7,627</td>
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| Refunds of Tobacco and Cigarette Tax   | $363 | 363  | 3              | 150    | 210    | 62       | 72       | 1    | 40                |
| Refunds of Taxes and Fees Credited to  | $403 | 403  | 6              | 399    | 75     | 281      | 231      | 50   |                   |
| Federal and Other Funds               | $12  | 12   | 1              | 11     | 12     | 16       | 6        | 10   |                   |
| Refunds of Premiums for Motor Vehicle  | $1,670 | 1,670 | 668           | 1,002  | 1,670  | 1,670    | 340      | 1,330|                   |
| Refunds Overpayment and Errors of the  | $249 | 249  | 10             | 219    | 490    | 505      | 505      | 0    |                   |
| Workers' Compensation Fund            | $14,553 | 14,553 | 4             | 10,399 | 4,150  | 7,095    | 7,321    | 2    | 3,200  | 4,119|

All Other Budgeted Governmental Funds Total
### Department of Revenue

**Combining Schedule of Appropriations and Expenditures—Budget and Actual**

**Budgetary Basis**

**Budgeted Nonmajor Governmental Funds**

For years ended June 30, 2004 and 2003

#### (in thousands of dollars)

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<tr>
<th></th>
<th>2004</th>
<th>2003</th>
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<td>Division of Taxation and Collection</td>
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<td>Personnel Service</td>
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<td>Child Enforcement Collections Fund Total</td>
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| **Conservation Commission Fund** |      |      |      |      |      |      |      |      |      |      |      |
| Division of Administration    |      |      |      |      |      |      |      |      |      |      |      |
| Expense and Equipment         | $1   | $1   | $1   | $0   |      |      |      |      |      |      |      |
| Total                          | $1   | $1   | $1   | $0   |      |      |      |      |      |      |      |
| Division of Taxation and Collection |      |      |      |      |      |      |      |      |      |      |      |
| Personnel Service             | $464 | $464 | $464 | $0   | $434 | $434 | $414 | $414 | $0   |      |      |
| Equipment                     | $40  | $40  | $40  | $3   | $72  | $72  | $71  | $1   |      |      |      |
| Contingency Payments          | $35  | $35  | $35  | $0   |      |      |      |      |      |      |      |
| Total                          | $548 | $548 | $0   | $548 | $3  | $506 | $506 | $0   | $505 | $1   |      |
| Conservation Commission Fund Total | $549 | $549 | $0   | $546 | $3  | $506 | $506 | $0   | $505 | $1   |      |

| **Department of Revenue—Federal Fund** |      |      |      |      |      |      |      |      |      |      |      |
| Division of Administration    |      |      |      |      |      |      |      |      |      |      |      |
| Expense and Equipment         | $70  | $70  | $15  | $55  | $70  | $70  | $16  | $54  |      |      |      |
| Total                          | $70  | $70  | $15  | $55  | $70  | $70  | $16  | $54  |      |      |      |
| Division of Motor Vehicle and Drivers Licensing |      |      |      |      |      |      |      |      |      |      |      |
| Personnel Service             | $707 | $707 | $80  | $627 | $707 | $707 | $18  | $689 |      |      |      |
| Equipment                     | $2,702 | $2,702 | $1,113 | $1,589 | $2,702 | $2,702 | $102 | $1,900 |      |      |      |
| Total                          | $3,409 | $3,409 | $1,193 | $2,216 | $3,409 | $3,409 | $182 | $2,589 |      |      |      |
| Division of Taxation and Collection |      |      |      |      |      |      |      |      |      |      |      |
| Personnel Service             | $44  | $44  | $39  | $5   |      |      |      |      |      |      |      |
| Equipment                     | $4,525 | $4,525 | $4,525 | $0   |      |      |      |      |      |      |      |
| Total                          | $4,569 | $4,569 | $4,564 | $5   |      |      |      |      |      |      |      |
| Department of Revenue—Federal Fund Total | $8,048 | $8,048 | $5,772 | $2,276 | $3,479 | $3,479 | $816 | $2,643 |      |      |      |

| **Division of Aging—Elderly Home** |      |      |      |      |      |      |      |      |      |      |      |
| Delivered Meals Trust Fund    |      |      |      |      |      |      |      |      |      |      |      |
| Division of Administration    |      |      |      |      |      |      |      |      |      |      |      |
| Expense and Equipment         | $11  | $11  | $11  | $0   | $11  | $11  | $11  | $11  |      |      |      |
| Total                          | $11  | $11  | $11  | $0   | $11  | $11  | $11  | $11  |      |      |      |

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<td><strong>Lapsed Balances</strong></td>
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**DIVISION OF AGING-ELDERLY HOME**

**DELIVERED MEALS TRUST FUND (cont.)**

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**FAIR SHARE FUND**

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<td>85 E</td>
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<td>Fair Share Fund Total</td>
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**FEDERAL AND OTHER FUNDS**

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<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Division of Administration Expense and Equipment</td>
<td>42</td>
<td>40</td>
</tr>
<tr>
<td>Total</td>
<td>46</td>
<td>46</td>
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<table>
<thead>
<tr>
<th>Program</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Refunds of Tobacco and Cigarette Tax</td>
<td>86 E</td>
<td>42 E</td>
</tr>
<tr>
<td>Health Initiatives Fund Total</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

**MOTOR VEHICLE COMMISSION FUND**

<table>
<thead>
<tr>
<th>Program</th>
<th>2014</th>
<th>2015</th>
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</thead>
<tbody>
<tr>
<td>Division of Administration Expense and Equipment</td>
<td>72</td>
<td>70</td>
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<tr>
<td>Total</td>
<td>104</td>
<td>104</td>
</tr>
</tbody>
</table>

(continued from previous page)

*Appropriations designated with an "E" represent open-ended appropriations.*

(continued on next page)
### Department of Revenue

COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES—BUDGET AND ACTUAL

BUDGETARY BASIS

BUDGETED NONMAJOR GOVERNMENTAL FUNDS

FOR YEARS ENDED JUNE 30, 2004 AND 2003

<table>
<thead>
<tr>
<th></th>
<th>2004 Appropriation</th>
<th>Final Appropriation</th>
<th>Governor's Reserve</th>
<th>Actual Expenditure</th>
<th>Lapsed Balances</th>
<th>2003 Appropriation</th>
<th>Final Appropriation</th>
<th>Governor's Reserve</th>
<th>Actual Expenditure</th>
<th>Lapsed Balances</th>
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</thead>
<tbody>
<tr>
<td><strong>MOTOR VEHICLE COMMISSION FUND (cont.)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Division of Motor Vehicle and Drivers Licensing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Personnel Service</td>
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<td>$216</td>
<td>$216</td>
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<tr>
<td>Expense and Equipment</td>
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<td>472</td>
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<td>331</td>
<td>331</td>
<td>331</td>
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<tr>
<td><strong>Total</strong></td>
<td>$630</td>
<td>$619</td>
<td>0</td>
<td>$619</td>
<td>$567</td>
<td>$567</td>
<td>$567</td>
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<tr>
<td>Refunds of Fees Collected or Motor Vehicle Commission Fund</td>
<td>$12 E</td>
<td>$12 E</td>
<td>$1</td>
<td>$11</td>
<td>$12 E</td>
<td>$16 E</td>
<td>$6</td>
<td>$10</td>
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<tr>
<td><strong>Motor Vehicle Commission Fund Total</strong></td>
<td>$743</td>
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<td>0</td>
<td>732</td>
<td>11</td>
<td>670</td>
<td>$818</td>
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<td>642</td>
<td>41</td>
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<td><strong>PETROLEUM INSPECTION FUND</strong></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Division of Taxation and Collection</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Personnel Service</td>
<td>$28</td>
<td>$28</td>
<td>$28</td>
<td>0</td>
<td>$26</td>
<td>$26</td>
<td>$26</td>
<td>0</td>
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<td></td>
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<tr>
<td>Expense and Equipment</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>0</td>
<td>4</td>
<td>4</td>
<td>4</td>
<td>0</td>
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<tr>
<td><strong>Petroleum Inspection Fund Total</strong></td>
<td>$31</td>
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<td>0</td>
<td>30</td>
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<td>0</td>
</tr>
<tr>
<td><strong>PETROLEUM STORAGE TANK INSURANCE FUND</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Division of Taxation and Collection</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Personnel Service</td>
<td>$23</td>
<td>$23</td>
<td>$22</td>
<td>1</td>
<td>$21</td>
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<td>0</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>0</td>
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<tr>
<td><strong>Petroleum Storage Tank Insurance Fund Total</strong></td>
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<td>$24</td>
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<td>23</td>
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<td>23</td>
<td>23</td>
<td>0</td>
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<tr>
<td><strong>STATE SCHOOL MONEY FUND</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Refunds of Tobacco and Cigarette Tax</td>
<td>$192 E</td>
<td>$192 E</td>
<td>$75</td>
<td>$117</td>
<td>$17 E</td>
<td>$21 E</td>
<td>$21 E</td>
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<tr>
<td><strong>State School Money Fund Total</strong></td>
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<td>$192</td>
<td>0</td>
<td>$75</td>
<td>$117</td>
<td>$17</td>
<td>$21</td>
<td>0</td>
<td>21</td>
<td>0</td>
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<tr>
<td><strong>WORKERS’ COMPENSATION FUND</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Refunds - Overpayments and Errors of the Workers’ Compensation Fund</td>
<td>$1,670 E</td>
<td>$1,670 E</td>
<td>$668</td>
<td>$1,002</td>
<td>1,670 E</td>
<td>1,670 E</td>
<td>1,670 E</td>
<td>340</td>
<td>1,330</td>
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<tr>
<td>Refunds - Overpayments and Errors of the Workers’ Compensation Second Injury Fund</td>
<td>$240 E</td>
<td>$240 E</td>
<td>$10</td>
<td>$219</td>
<td>400 E</td>
<td>505 E</td>
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<tr>
<td><strong>Workers’ Compensation Fund Total</strong></td>
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<td>678</td>
<td>1,241</td>
<td>2,169</td>
<td>2,735</td>
<td>0</td>
<td>845</td>
<td>1,330</td>
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<tr>
<td><strong>TOTAL BUDGETED NONMAJOR GOVERNMENTAL FUNDS</strong></td>
<td>$14,553</td>
<td>$14,553</td>
<td>$4</td>
<td>10,399</td>
<td>$4,150</td>
<td>7,095</td>
<td>7,321</td>
<td>2</td>
<td>3,300</td>
<td>4,119</td>
</tr>
</tbody>
</table>

Appropriations designated with an ‘E’ represent open-ended appropriations.
Agency Funds

The Agency Funds are used to account for assets held by the Missouri Department of Revenue as agent for other governments.
Agency Fund Descriptions

BASE STATE REGISTRATION FUND

The Base State Registration Fund, as authorized by Section 622.095, RSMo, receives registration, administration, and license fees that are collected by the Missouri Department of Transportation (MoDOT) on behalf of other jurisdictions under the Base State Registration Plan. MoDOT directs the payment of the fees collected to the appropriate jurisdictions. The Missouri Department of Revenue exercises administrative control over the fund.

CABARET SALES TAX FUND

The Cabaret Sales Tax Fund received escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The Missouri Department of Revenue began distributing the money, as directed by the court, to cities and counties in Fiscal Year 2002.

CIGARETTE TAX FUND

The Cigarette Tax Fund, as authorized by Section 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money the Missouri Department of Revenue (department) collects for Jackson County and St. Louis County. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The department disburses the tax collections back to Jackson County and the political subdivision within St. Louis County.

CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND

The Cigarette and Other Tobacco Products Bond Fund, as authorized by Section 149.035, RSMo, receives cash bonds that are posted by tobacco product wholesaler licensees. The Missouri Department of Revenue refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

COUNTY PRIVATE CAR TAX TRUST FUND

The County Private Car Tax Trust Fund, as authorized by Section 137.1021, RSMo, receives taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. The distribution is based on each county’s percentage of main track line to the aggregate total of the state.
COUNTY STOCK INSURANCE FUND

The County Stock Insurance Fund, as authorized by Section 148.330, RSMo, receives premium tax from domestic stock insurance companies and distributes the money to the State Treasurer, counties, and school districts.

DEPARTMENT OF AGRICULTURE CHECK-OFF FUND

The Missouri Department of Agriculture Check-Off Fund, as authorized by Section 275.350, RSMo, receives commodity merchandising program fees collected by the Missouri Department of Agriculture. At the direction of the Missouri Department of Agriculture, the Missouri Department of Revenue (department) distributes these fees to individual commodity councils or transfers them to the state’s commodity council merchandising fund. The department exercises administrative control over the fund.

FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund, as authorized by Chapter 148, RSMo, receives collections of a tax on the net income of financial institutions. The Missouri Department of Revenue collects the tax and disburses it back to the counties.

FUEL LOCAL DEPOSIT (FLOYD) FUND

The Fuel Local Deposit (FLOYD) Fund receives highway use taxes and fees and distributes the money to local political subdivisions monthly.

INTERNATIONAL FUEL TAX AGREEMENT FUND

The Missouri Department of Transportation uses the International Fuel Tax Agreement Fund to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo. The Missouri Department of Revenue exercises administrative control over the fund.

INTERNATIONAL FUEL TAX AGREEMENT BOND FUND

The Missouri Department of Transportation (MoDOT) uses the International Fuel Tax Agreement Bond Fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. MoDOT refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond. The Missouri Department of Revenue exercises administrative control over the fund.

INTERNATIONAL REGISTRATION PLAN FUND

As authorized by Section 301.277, RSMo, the Missouri Department of Transportation (MoDOT) collects license plate fees due to other jurisdictions. MoDOT collects these fees and remits them to and disburses them from the International Registration Plan Fund. The Missouri Department of Revenue exercises administrative control over the fund.
LOCAL OPTION USE TAX FUND

The Local Option Use Tax Fund, as authorized by Section 144.757, RSMo, receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is imposed on all transactions, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Missouri Department of Revenue distributes this money to the taxing jurisdictions.

LOCAL SALES TAX FUND

The Local Sales Tax Fund receives various types of local political subdivision sales tax collections and subsequently, distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo.

LOCAL USE TAX FUND

The Local Use Tax Fund, as authorized by Section 144.748, RSMo, received collections from a 1½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. The Missouri Department of Revenue (department) distributed the money to the political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined that the tax was unconstitutional and, therefore, the department ceased collecting the tax. The department began issuing refunds in Fiscal Year 1998.

MISSOURI COTTON GROWERS ORGANIZATION FUND

The Missouri Cotton Growers Organization Fund, as authorized by Section 263.527, RSMo, receives assessments levied by the Missouri Department of Agriculture on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent is deposited into the state’s Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Missouri Department of Agriculture. The Missouri Department of Revenue exercises administrative control over the fund.

MOTOR FUEL BOND FUND

The Motor Fuel Bond Fund, as authorized by Section 142.462, RSMo, receives cash bonds from taxpayers. The Missouri Department of Revenue refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

MOTOR FUEL POOL BOND FUND

The Motor Fuel Pool Bond Fund, as authorized by Section 142.896, RSMo, receives payments from fuel distributors that have three years of satisfactory tax compliance, and therefore, may participate in a pool bond. The Missouri Department of Revenue uses the pool bond to cover motor fuel tax delinquencies.
MOTOR VEHICLE PROTEST FUND

The Motor Vehicle Protest Fund, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. The Missouri Department of Revenue (department) transmits the general revenue portion of the taxes paid under protest to the General Fund and deposits the remainder into this fund. The department either returns the protested taxes to the taxpayer or remits the taxes to the state and appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

PROTESTED SALES AND USE TAX FUND

The Protested Sales and Use Tax Fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The Missouri Department of Revenue (department) transmits the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The department deposits all other state and local sales and use taxes paid under protest into this fund. The department either returns the protested sales and use taxes to the taxpayer or remits them to the state and the appropriatepolitical subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

RIVERBOAT GAMING FUND

The Riverboat Gaming Fund is a combination of the following collections.

- **Riverboat Gaming Admission Fees**
  As authorized by Section 313.820 and 313.835, RSMo, the Missouri Department of Revenue collects a $2 admission fee from gaming boats for each person embarking on a boat. The department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.

- **Riverboat Gaming Gross Receipts Tax**
  As authorized by Section 313.822, RSMo, the Missouri Department of Revenue (department) collects gaming gross receipts tax from boats conducting gaming activities. The department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

SAFETY RESPONSIBILITY CUSTODY FUND

The Safety Responsibility Custody Fund, as authorized by Section 303.030, RSMo, receives deposits from uninsured motorists involved in motor vehicle accidents. The Missouri Department of Revenue makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

SECRETARY OF STATE UCC COLLECTION FUND

The Secretary of State UCC Collection Fund, as authorized by Section 400.9-525, RSMo, receives $7 of a fee that the Secretary of State’s Office assesses for filing and indexing a record. The Secretary of State’s Office distributes the money to the County Employees’
Retirement Fund pursuant to Section 50.1010, RSMo, or to those counties whose employees are not members of the County Employees’ Retirement Fund. The Missouri Department of Revenue exercises administrative control over the fund.

**ST. LOUIS 3/8% HOLDING FUND**

The St. Louis 3/8% Holding Fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the Missouri Department of Revenue (department) has distributed most of the tax to St. Louis City. The department will transfer the balance of the fund to the General Fund and/or distribute it to St. Louis City.

**STATUTORY COUNTY RECORDER’S FUND**

The Statutory County Recorder’s Fund, as authorized by Section 59.800, RSMo, receives $2 of a $5 fee collected by county recorder of deeds for each instrument recorded. Annually, the Missouri Department of Revenue distributes the amount collected, less $55,000, to qualified counties. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder. Also, the office of the recorder of deeds has to collect less than $55,000 from the $3 of the $5 fee.
DEPARTMENT OF REVENUE  
COMBINING SCHEDULE OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 2004  

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
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<td>(5,780)</td>
<td>123</td>
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<tr>
<td>Interest Receivable</td>
<td>0</td>
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<td>(3)</td>
<td>0</td>
</tr>
<tr>
<td>Investments, at Fair Value</td>
<td>0</td>
<td>37</td>
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<tr>
<td><strong>Total Assets</strong></td>
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<td>5,784</td>
<td>(5,803)</td>
<td>140</td>
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<tr>
<td>Liabilities</td>
<td></td>
<td></td>
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<tr>
<td>Bank Service Charges Payable</td>
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<td>(1)</td>
<td>0</td>
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<tr>
<td><strong>Total Liabilities</strong></td>
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<td>1</td>
<td>(1)</td>
<td>0</td>
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<tr>
<td><strong>NET ASSETS</strong></td>
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<tr>
<td>Funds in Trust</td>
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<td>5,783</td>
<td>(5,802)</td>
<td>140</td>
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### CABARET SALES TAX FUND

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<td>46</td>
<td>(46)</td>
<td>4</td>
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<tr>
<td><strong>Total Assets</strong></td>
<td>$4</td>
<td>46</td>
<td>(46)</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>0</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Funds in Trust</td>
<td>$4</td>
<td>46</td>
<td>(46)</td>
<td>4</td>
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### CIGARETTE TAX FUND

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<td>Cash and Cash Equivalents</td>
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<td>6,254</td>
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</tr>
<tr>
<td>Investments, at Fair Value</td>
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<td>857</td>
<td>(835)</td>
<td>592</td>
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<tr>
<td><strong>Total Assets</strong></td>
<td>$591</td>
<td>7,116</td>
<td>(7,040)</td>
<td>667</td>
</tr>
<tr>
<td>Liabilities</td>
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<td></td>
</tr>
<tr>
<td>Bank Service Charges Payable</td>
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<td>(2)</td>
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<tr>
<td><strong>Total Liabilities</strong></td>
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<td>2</td>
<td>(2)</td>
<td>0</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Funds in Trust</td>
<td>$591</td>
<td>7,114</td>
<td>(7,038)</td>
<td>667</td>
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(continued on next page)
DEPARTMENT OF REVENUE  
COMBINING SCHEDULE OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 2004

(in thousands of dollars)

<table>
<thead>
<tr>
<th></th>
<th>Balance June 30, 2003</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance June 30, 2004</th>
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(continued from previous page)

CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND

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<tr>
<th>Assets</th>
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<tr>
<td>Cash and Cash Equivalents</td>
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<td>(17)</td>
<td>114</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>0</td>
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<td></td>
<td>0</td>
</tr>
<tr>
<td>NET ASSETS</td>
<td>Funds in Trust</td>
<td></td>
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<tr>
<td></td>
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COUNTY PRIVATE CAR TAX FUND

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<td>Cash and Cash Equivalents</td>
<td>$17</td>
<td>2,513</td>
<td>(2,528)</td>
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<tr>
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<td>0</td>
<td>1</td>
<td>(1)</td>
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<tr>
<td>Total Assets</td>
<td>$17</td>
<td>2,514</td>
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<tr>
<td>Total Liabilities</td>
<td>0</td>
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<tr>
<td>NET ASSETS</td>
<td>Funds in Trust</td>
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<tr>
<td></td>
<td>$17</td>
<td>2,514</td>
<td>(2,529)</td>
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COUNTY STOCK INSURANCE FUND

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<td>30</td>
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<tr>
<td>Investments, at Fair Value</td>
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<td>6,239</td>
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<td>6,777</td>
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<td>Funds in Trust</td>
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<tr>
<td></td>
<td>$9,515</td>
<td>6,770</td>
<td>(7,356)</td>
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(continued on next page)
### DEPARTMENT OF REVENUE
### COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS
### FOR YEAR ENDED JUNE 30, 2004

<table>
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<tr>
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<th>Deductions</th>
<th>Balance</th>
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<td>Bank Service Charges Payable</td>
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<tr>
<td><strong>Total Liabilities</strong></td>
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<tr>
<td>Funds in Trust</td>
<td>$ 504</td>
<td>11,339</td>
<td>(11,330)</td>
<td>513</td>
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</table>

| **FINANCIAL INSTITUTIONS TAX FUND** |         |           |            |         |
| **Assets**                        |         |           |            |         |
| Cash and Cash Equivalents         | $ 93    | 2,735     | (2,774)    | 54      |
| Accounts Receivable               | 3,806   |           | (2,354)    | 1,452   |
| Interest Receivable               | 9       | 93        | (92)       | 10      |
| Investments, at Fair Value         | 12,855  | 14,455    | (13,658)   | 13,652  |
| **Total Assets**                  | $ 16,763| 17,283    | (18,878)   | 15,168  |
| **Liabilities**                   |         |           |            |         |
| Bank Service Charges Payable      | $ 2     | 21        | (21)       | 2       |
| **Total Liabilities**             | $ 2     | 21        | (21)       | 2       |
| **NET ASSETS**                    |         |           |            |         |
| Funds in Trust                     | $ 16,761| 17,262    | (18,857)   | 15,166  |

| **FUEL LOCAL DEPOSIT (FLOYD) FUND** |         |           |            |         |
| **Assets**                         |         |           |            |         |
| Cash and Cash Equivalents          | $ 2,745 | 319,612   | (319,442)  | 2,915   |
| Accounts Receivable                | 13,897  | 6,002     | 19,899     |         |
| Allowance for Doubtful Accounts    | 0       | (4,543)   | (4,543)    |         |
| Interest Receivable                | 5       | 67        | (67)       | 5       |
| Investments, at Fair Value          | 6,516   | 13,681    | (13,555)   | 6,642   |
| **Total Assets**                   | $ 23,163| 334,819   | (333,064)  | 24,918  |
| **Liabilities**                    |         |           |            |         |
| Bank Service Charges Payable       | $ 2     | 28        | (28)       | 2       |
| **Total Liabilities**              | $ 2     | 28        | (28)       | 2       |
| **NET ASSETS**                     |         |           |            |         |
| Funds in Trust                      | $ 23,161| 334,791   | (333,036)  | 24,916  |
DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2004

(continued on next page)

<table>
<thead>
<tr>
<th>Balance June 30, 2003</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance June 30, 2004</th>
</tr>
</thead>
</table>

(continued on next page)
## International Fuel Tax Agreement Fund

<table>
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<tr>
<th>Description</th>
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<th>Additions</th>
<th>Deductions</th>
<th>Balance June 30, 2004</th>
</tr>
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<tbody>
<tr>
<td><strong>Assets</strong></td>
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<td>171</td>
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<td>(41)</td>
<td>5</td>
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<tr>
<td>Bank Service Charges Payable</td>
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<td>10</td>
<td>(10)</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
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<td>10</td>
<td>(10)</td>
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<tr>
<td><strong>NET ASSETS</strong></td>
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<td>91,750</td>
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## International Fuel Tax Agreement Bond Fund

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<th>Deductions</th>
<th>Balance June 30, 2004</th>
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<tbody>
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<td><strong>Assets</strong></td>
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<tr>
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<tr>
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<td>99</td>
<td>(84)</td>
<td>219</td>
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<td>0</td>
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<tr>
<td><strong>NET ASSETS</strong></td>
<td><strong>$204</strong></td>
<td>99</td>
<td>(84)</td>
<td><strong>219</strong></td>
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## International Registration Plan Fund

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<th>Deductions</th>
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<tbody>
<tr>
<td><strong>Assets</strong></td>
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<tr>
<td>Cash and Cash Equivalents</td>
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<td>76</td>
<td>(76)</td>
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<td>(55,167)</td>
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<td>16</td>
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<tr>
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<td>16</td>
<td>(15)</td>
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<tr>
<td><strong>NET ASSETS</strong></td>
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<td>55,734</td>
<td>(55,152)</td>
<td><strong>2,492</strong></td>
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(continued on next page)
DEPARTMENT OF REVENUE  
COMBINING SCHEDULE OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 2004  

<table>
<thead>
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<th></th>
<th>Balance June 30, 2003</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance June 30, 2004</th>
</tr>
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<tbody>
<tr>
<td><strong>LOCAL OPTION USE TAX FUND</strong></td>
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<td>Assets</td>
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<td>(10)</td>
<td>(22)</td>
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<tr>
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<td>3</td>
<td>29</td>
<td>3</td>
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<tr>
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<tr>
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<td>(8)</td>
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<td>(8)</td>
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<tr>
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<tr>
<td>Cash and Cash Equivalents</td>
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<td>1,962,150</td>
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<td><strong>Total Liabilities</strong></td>
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<td>(196)</td>
<td>16</td>
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(continued on next page)
### Missouri Cotton Growers Fund

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<td>Investments, at Fair Value</td>
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<td><strong>Liabilities</strong></td>
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<td>(1)</td>
<td>0</td>
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<tr>
<td><strong>Total Liabilities</strong></td>
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<td>1</td>
<td>(1)</td>
<td>0</td>
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<tr>
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### Motor Fuel Bond Fund

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<td></td>
</tr>
<tr>
<td>Bank Service Charges Payable</td>
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<td>1</td>
<td>(1)</td>
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</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$0</td>
<td>1</td>
<td>(1)</td>
<td>0</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
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<tr>
<td>Funds in Trust</td>
<td>$460</td>
<td>15</td>
<td>(164)</td>
<td>311</td>
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</tbody>
</table>

### Motor Fuel Pool Bond Fund

<table>
<thead>
<tr>
<th></th>
<th>Balance June 30, 2003</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance June 30, 2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$37</td>
<td>10</td>
<td>(11)</td>
<td>36</td>
</tr>
<tr>
<td>Interest Receivable</td>
<td>0</td>
<td>1</td>
<td>(1)</td>
<td>0</td>
</tr>
<tr>
<td>Investments, at Fair Value</td>
<td>80</td>
<td>40</td>
<td>(80)</td>
<td>40</td>
</tr>
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<td><strong>Total Assets</strong></td>
<td>$117</td>
<td>51</td>
<td>(92)</td>
<td>76</td>
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<td><strong>Total Liabilities</strong></td>
<td>$0</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds in Trust</td>
<td>$117</td>
<td>51</td>
<td>(92)</td>
<td>76</td>
</tr>
</tbody>
</table>

(continued on next page)
<table>
<thead>
<tr>
<th>DEPARTMENT OF REVENUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMBINING SCHEDULE OF CHANGES IN ASSETS</td>
</tr>
<tr>
<td>AND LIABILITIES - ALL AGENCY FUNDS</td>
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<tr>
<td>FOR YEAR ENDED JUNE 30, 2004</td>
</tr>
</tbody>
</table>

(continued from previous page)

### MOTOR VEHICLE PROTEST FUND

<table>
<thead>
<tr>
<th>Assets</th>
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<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
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<td>5</td>
<td>(2)</td>
<td>10</td>
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<tr>
<td><strong>Total Assets</strong></td>
<td>$7</td>
<td>5</td>
<td>(2)</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$0</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Funds in Trust</td>
<td>$7</td>
<td>5</td>
<td>(2)</td>
<td>10</td>
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### PROTESTED SALES AND USE TAX FUND

<table>
<thead>
<tr>
<th>Assets</th>
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<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$69</td>
<td>68</td>
<td>(104)</td>
<td>33</td>
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<tr>
<td>Interest Receivable</td>
<td>3</td>
<td>42</td>
<td>(41)</td>
<td>4</td>
</tr>
<tr>
<td>Investments, at Fair Value</td>
<td>4,392</td>
<td>3,254</td>
<td>(2,260)</td>
<td>5,386</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>4,464</td>
<td>3,364</td>
<td>(2,405)</td>
<td>5,423</td>
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<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Service Charges Payable</td>
<td>$1</td>
<td>9</td>
<td>(9)</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$1</td>
<td>9</td>
<td>(9)</td>
<td>1</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds in Trust</td>
<td>4,463</td>
<td>3,355</td>
<td>(2,396)</td>
<td>5,422</td>
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</table>

### RIVERBOAT GAMING FUND

<table>
<thead>
<tr>
<th>Assets</th>
<th></th>
<th></th>
<th></th>
<th></th>
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<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$28</td>
<td>376,528</td>
<td>(376,525)</td>
<td>31</td>
</tr>
<tr>
<td>Interest Receivable</td>
<td>4</td>
<td>50</td>
<td>(49)</td>
<td>5</td>
</tr>
<tr>
<td>Investments, at Fair Value</td>
<td>5,687</td>
<td>8,252</td>
<td>(7,485)</td>
<td>6,454</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>5,719</td>
<td>384,830</td>
<td>(384,059)</td>
<td>6,490</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Service Charges Payable</td>
<td>$1</td>
<td>13</td>
<td>(13)</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$1</td>
<td>13</td>
<td>(13)</td>
<td>1</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds in Trust</td>
<td>5,718</td>
<td>384,817</td>
<td>(384,046)</td>
<td>6,489</td>
</tr>
</tbody>
</table>

(continued on next page)
# DEPARTMENT OF REVENUE

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS**

**FOR YEAR ENDED JUNE 30, 2004**

## SAFETY RESPONSIBILITY CUSTODY FUND

<table>
<thead>
<tr>
<th></th>
<th>Balance June 30, 2003</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance June 30, 2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$ 28</td>
<td>204</td>
<td>(209)</td>
<td>23</td>
</tr>
<tr>
<td>Interest Receivable</td>
<td>0</td>
<td>1</td>
<td>(1)</td>
<td>0</td>
</tr>
<tr>
<td>Investments, at Fair Value</td>
<td>2,749</td>
<td>840</td>
<td>(593)</td>
<td>2,996</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$ 2,777</td>
<td>1,045</td>
<td>(802)</td>
<td>3,019</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$ 0</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds in Trust</td>
<td>$ 2,777</td>
<td>1,045</td>
<td>(803)</td>
<td>3,019</td>
</tr>
</tbody>
</table>

## SECRETARY OF STATE UCC COLLECTION FUND

<table>
<thead>
<tr>
<th></th>
<th>Balance June 30, 2003</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance June 30, 2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$ 68</td>
<td>2,310</td>
<td>(2,378)</td>
<td>0</td>
</tr>
<tr>
<td>Interest Receivable</td>
<td>0</td>
<td>2</td>
<td>(2)</td>
<td>0</td>
</tr>
<tr>
<td>Investments, at Fair Value</td>
<td>410</td>
<td>210</td>
<td>(620)</td>
<td>0</td>
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<tr>
<td><strong>Total Assets</strong></td>
<td>$ 478</td>
<td>2,522</td>
<td>(3,000)</td>
<td>0</td>
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<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Service Charges Payable</td>
<td>$ 1</td>
<td>2</td>
<td>(3)</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$ 1</td>
<td>2</td>
<td>(3)</td>
<td>0</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds in Trust</td>
<td>$ 477</td>
<td>2,520</td>
<td>(2,997)</td>
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## ST. LOUIS CITY 3/8% HOLDING FUND

<table>
<thead>
<tr>
<th></th>
<th>Balance June 30, 2003</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance June 30, 2004</th>
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<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$ 29</td>
<td>1</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>Interest Receivable</td>
<td>0</td>
<td>1</td>
<td>(1)</td>
<td>0</td>
</tr>
<tr>
<td>Investments, at Fair Value</td>
<td>70</td>
<td>1</td>
<td>71</td>
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</tr>
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<td><strong>Total Assets</strong></td>
<td>$ 99</td>
<td>3</td>
<td>(1)</td>
<td>101</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$ 0</td>
<td></td>
<td></td>
<td>0</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds in Trust</td>
<td>$ 99</td>
<td>3</td>
<td>(1)</td>
<td>101</td>
</tr>
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</table>

(continued on next page)
DEPARTMENT OF REVENUE  
COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 2004

<table>
<thead>
<tr>
<th></th>
<th>Balance June 30, 2003</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance June 30, 2004</th>
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</thead>
<tbody>
<tr>
<td><strong>STATUTORY COUNTY RECORDERS FUND</strong></td>
<td></td>
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</tr>
<tr>
<td>Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$27</td>
<td>352</td>
<td>(350)</td>
<td>29</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>363</td>
<td></td>
<td>(55)</td>
<td>308</td>
</tr>
<tr>
<td>Interest Receivable</td>
<td>4</td>
<td>63</td>
<td>(61)</td>
<td>6</td>
</tr>
<tr>
<td>Investments, at Fair Value</td>
<td>6,147</td>
<td>3,632</td>
<td>(1,275)</td>
<td>8,504</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$6,541</td>
<td>4,047</td>
<td>(1,741)</td>
<td>8,847</td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Service Charges Payable</td>
<td>$1</td>
<td>15</td>
<td>(15)</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$1</td>
<td>15</td>
<td>(15)</td>
<td>1</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds in Trust</td>
<td>$6,540</td>
<td>4,032</td>
<td>(1,726)</td>
<td>8,846</td>
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</tbody>
</table>

**Totals - All Agency Funds (Memorandum Only)**

<table>
<thead>
<tr>
<th></th>
<th>Balance June 30, 2003</th>
<th>Additions</th>
<th>Deductions</th>
<th>Balance June 30, 2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$17,516</td>
<td>2,883,020</td>
<td>(2,885,845)</td>
<td>14,691</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>204,786</td>
<td>25,147</td>
<td>(2,639)</td>
<td>227,294</td>
</tr>
<tr>
<td>Allowance for Doubtful Accounts</td>
<td>(27,300)</td>
<td>(6,875)</td>
<td>(34,175)</td>
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<tr>
<td>Interest Receivable</td>
<td>143</td>
<td>1,289</td>
<td>(1,278)</td>
<td>154</td>
</tr>
<tr>
<td>Investments, at Fair Value</td>
<td>196,613</td>
<td>531,536</td>
<td>(512,886)</td>
<td>215,263</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$391,758</td>
<td>3,434,117</td>
<td>(3,402,648)</td>
<td>423,227</td>
</tr>
<tr>
<td>Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Service Charges Payable</td>
<td>$24</td>
<td>335</td>
<td>(332)</td>
<td>27</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>$24</td>
<td>335</td>
<td>(332)</td>
<td>27</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Funds in Trust</td>
<td>$391,734</td>
<td>3,433,782</td>
<td>(3,402,316)</td>
<td>423,200</td>
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</table>
Capital Assets Used in the Operation of Governmental Funds

The Capital Asset Section provides information about the source, function, activity, and changes in the capital assets used in the Missouri Department of Revenue’s governmental activities.
### DEPARTMENT OF REVENUE
### CAPITAL ASSETS USED IN THE OPERATION
### OF GOVERNMENTAL FUNDS
### COMPARATIVE SCHEDULE BY SOURCE
### JUNE 30, 2004

<table>
<thead>
<tr>
<th></th>
<th>2004</th>
<th>2003</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governmental Activities Capital Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment and Purchased Software</td>
<td>$21,126</td>
<td>22,796</td>
</tr>
<tr>
<td>EDP Software (developed in-house)</td>
<td>64,120</td>
<td>62,150</td>
</tr>
<tr>
<td><strong>Total Governmental Activities Capital Assets</strong></td>
<td>$85,246</td>
<td>84,946</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Investments in Governmental Funds Capital Assets by Source</strong></th>
<th>2004</th>
<th>2003</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$48,197</td>
<td>48,791</td>
</tr>
<tr>
<td>Special Revenue Funds:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conservation Commission</td>
<td>46</td>
<td>66</td>
</tr>
<tr>
<td>Department of Revenue Federal</td>
<td>622</td>
<td>523</td>
</tr>
<tr>
<td>Health Initiatives</td>
<td>12</td>
<td>12</td>
</tr>
<tr>
<td>Highway Revenue Generating</td>
<td>3</td>
<td>17</td>
</tr>
<tr>
<td>Motor Vehicle Commission</td>
<td>1,246</td>
<td>1,246</td>
</tr>
<tr>
<td>Petroleum Inspection</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>State Highways and Transportation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department</td>
<td>35,119</td>
<td>34,290</td>
</tr>
<tr>
<td><strong>Special Revenue Funds Total</strong></td>
<td>37,049</td>
<td>36,155</td>
</tr>
<tr>
<td><strong>Total Investment in Governmental Funds Capital Assets</strong></td>
<td>$85,246</td>
<td>84,946</td>
</tr>
</tbody>
</table>
**DEPARTMENT OF REVENUE**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
**JUNE 30, 2004**

<table>
<thead>
<tr>
<th>Division</th>
<th>Equipment and Purchased Software</th>
<th>EDP Software (developed in-house)</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Division of Administration</td>
<td>$6,319</td>
<td>2,357</td>
<td>8,676</td>
</tr>
<tr>
<td>Division of Motor Vehicle and Drivers Licensing</td>
<td>5,790</td>
<td>23,657</td>
<td>29,447</td>
</tr>
<tr>
<td>Branch Offices</td>
<td>1,146</td>
<td></td>
<td>1,146</td>
</tr>
<tr>
<td>Division of Taxation and Collection</td>
<td>7,871</td>
<td>38,106</td>
<td>45,977</td>
</tr>
<tr>
<td>Total Governmental Funds Capital Assets</td>
<td>$21,126</td>
<td>64,120</td>
<td>85,246</td>
</tr>
</tbody>
</table>
## DEPARTMENT OF REVENUE
### CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
#### SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
##### FOR YEAR ENDED JUNE 30, 2004

<table>
<thead>
<tr>
<th>Governmental Activities Capital Assets</th>
<th>Governmental Activities Capital Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(in thousands of dollars)</td>
</tr>
<tr>
<td></td>
<td>June 30, 2003</td>
</tr>
<tr>
<td>Division of Administration</td>
<td>$ 8,636</td>
</tr>
<tr>
<td>Division of Motor Vehicle and Drivers Licensing</td>
<td>28,340</td>
</tr>
<tr>
<td>Branch Offices</td>
<td>1,207</td>
</tr>
<tr>
<td>Division of Taxation and Collection</td>
<td>46,763</td>
</tr>
<tr>
<td><strong>Total Governmental Funds Capital Assets</strong></td>
<td><strong>$ 84,946</strong></td>
</tr>
</tbody>
</table>
Missouri Department of Revenue

Statistical

The Statistical Section contains data relating to expenditures, tax and fee collections and distributions, state of Missouri General Fund receipts, and activities of the Office of the State Treasurer.
Expenditures

The following schedules provide comparative data on Missouri Department of Revenue general government expenditures by fund, budget subclass, and division. Additional comparative data is provided on program specific distributions and collections to resource inputs.
DEPARTMENT OF REVENUE  
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS  

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
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(a) The state of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information prior to Fiscal Year 2000 is unavailable.
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| Total Personal Service                                                | $51,149 | 50,467 | 52,700 | 53,643 | 51,880 | 49,798 | 48,199 | 45,627 | 42,881 | 39,936 |
| Total Expense and Equipment                                           | $43,089 | 32,155 | 31,460 | 34,794 | 34,233 | 32,243 | 36,340 | 39,392 | 28,395 | 26,149 |

**TOTAL EXPENDITURES**                                                  | $94,238 | 82,622 | 84,160 | 84,437 | 86,113 | 82,041 | 84,539 | 85,019 | 71,276 | 66,085 |

(a) Due to reorganization, these are no longer separate divisions, but are shown for prior year comparative information.
## DEPARTMENT OF REVENUE
### GENERAL GOVERNMENTAL EXPENDITURES BY FUND
**(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)**
*FOR THE LAST TEN FISCAL YEARS (1995 - 2004)*

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**PROGRAM SPECIFIC DISTRIBUTIONS**  

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<td>150</td>
<td>150</td>
<td>5,226</td>
<td>5,316</td>
<td>5,030</td>
<td>4,120</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refunds for Aviation Trust Fund</td>
<td>53</td>
<td>58</td>
<td>158</td>
<td>15</td>
<td>12</td>
<td>14</td>
<td>13</td>
<td>17</td>
<td>15</td>
<td>12</td>
</tr>
<tr>
<td>Distribution of Funds Accruing to the Motor Fuel Tax Fund</td>
<td>188,472</td>
<td>181,562</td>
<td>175,915</td>
<td>175,550</td>
<td>158,125</td>
<td>136,362</td>
<td>134,164</td>
<td>129,776</td>
<td>117,826</td>
<td>112,447</td>
</tr>
<tr>
<td>Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund</td>
<td>1,493</td>
<td>1,264</td>
<td>2,256</td>
<td>2,148</td>
<td>2,011</td>
<td>1,613</td>
<td>1,900</td>
<td>1,359</td>
<td>1,522</td>
<td>1,490</td>
</tr>
<tr>
<td>Refunds of Tobacco and Cigarette Tax</td>
<td>150</td>
<td>40</td>
<td>363</td>
<td>40</td>
<td>66</td>
<td>81</td>
<td>4</td>
<td>225</td>
<td>276</td>
<td>5</td>
</tr>
<tr>
<td>Refunds of Motor Fuel Tax</td>
<td>9,612</td>
<td>9,622</td>
<td>33,510</td>
<td>44,219</td>
<td>42,063</td>
<td>42,069</td>
<td>45,990</td>
<td>38,541</td>
<td>37,371</td>
<td>37,070</td>
</tr>
<tr>
<td>Refunds of Fees Credited to Motor Vehicle Commission Fund</td>
<td>1</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>5</td>
<td>8</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refunds-Overpayment and Errors of the Workers’ Compensation Fund</td>
<td>668</td>
<td>340</td>
<td>526</td>
<td>1,670</td>
<td>1,171</td>
<td>283</td>
<td>124</td>
<td>348</td>
<td>1,397</td>
<td>1,824</td>
</tr>
<tr>
<td>Refunds-Overpayment and Errors of the Workers’ Compensation-Second Injury Fund</td>
<td>10</td>
<td>505</td>
<td>701</td>
<td>149</td>
<td>499</td>
<td>134</td>
<td>49</td>
<td>286</td>
<td>376</td>
<td>820</td>
</tr>
<tr>
<td>Receipts from Gasoline Taxes for Distribution to Counties</td>
<td>28,895</td>
<td>102,097</td>
<td>100,918</td>
<td>97,026</td>
<td>86,465</td>
<td>82,367</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refunds-Federal and Other Funds</td>
<td>6</td>
<td>232</td>
<td>405</td>
<td>22</td>
<td>175</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Refunds-Debt Offset</td>
<td>288</td>
<td>277</td>
<td>313</td>
<td>163</td>
<td>123</td>
<td>94</td>
<td>164</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Program Specific Distributions</strong></td>
<td>$1,275,788</td>
<td>1,360,200</td>
<td>1,330,945</td>
<td>1,324,168</td>
<td>1,416,635</td>
<td>1,390,912</td>
<td>1,266,443</td>
<td>768,597</td>
<td>722,369</td>
<td>672,750</td>
</tr>
<tr>
<td>--------------------------</td>
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<td>--------</td>
<td>---------------------------</td>
<td>--------</td>
<td>---------------------------</td>
<td>--------</td>
<td>---------------------------</td>
</tr>
<tr>
<td>Collections (a, b)</td>
<td>$11,722,563</td>
<td>4.1%</td>
<td>$11,286,697</td>
<td>-0.7%</td>
<td>$11,340,005</td>
<td>0.8%</td>
<td>$11,246,352</td>
<td>3.1%</td>
<td>$10,910,607</td>
<td>6.6%</td>
</tr>
<tr>
<td>Personal Services</td>
<td>$51,140</td>
<td>14%</td>
<td>$50,467</td>
<td>-4.2%</td>
<td>$52,700</td>
<td>-1.8%</td>
<td>$53,643</td>
<td>3.4%</td>
<td>$51,880</td>
<td>4.2%</td>
</tr>
<tr>
<td>Expense and Equipment (c, d)</td>
<td>$43,089</td>
<td>34.0%</td>
<td>$32,155</td>
<td>2.2%</td>
<td>$31,460</td>
<td>-9.6%</td>
<td>$34,784</td>
<td>1.6%</td>
<td>$34,233</td>
<td>6.2%</td>
</tr>
<tr>
<td>Equipment Purchases</td>
<td>$3,100</td>
<td>19.3%</td>
<td>$2,524</td>
<td>-63.3%</td>
<td>$6,878</td>
<td>-5.2%</td>
<td>$7,258</td>
<td>-40.1%</td>
<td>$12,118</td>
<td>7.3%</td>
</tr>
<tr>
<td>Budgeted Employees</td>
<td>1,913.95</td>
<td>-0.3%</td>
<td>1,919.52</td>
<td>-2.2%</td>
<td>1,983.63</td>
<td>-0.5%</td>
<td>1,993.63</td>
<td>0.6%</td>
<td>1,981.13</td>
<td>1.9%</td>
</tr>
<tr>
<td>Collections Per Employee</td>
<td>$6,125</td>
<td>4.4%</td>
<td>$5,865</td>
<td>2.6%</td>
<td>$5,717</td>
<td>1.3%</td>
<td>$5,641</td>
<td>2.4%</td>
<td>$5,507</td>
<td>8.7%</td>
</tr>
</tbody>
</table>

**PERCENT OF COLLECTIONS**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services to Collections</td>
<td>0.44%</td>
<td>0.45%</td>
<td>0.46%</td>
<td>0.48%</td>
<td>0.48%</td>
</tr>
<tr>
<td>Expense and Equipment to Collections</td>
<td>0.27%</td>
<td>0.29%</td>
<td>0.28%</td>
<td>0.31%</td>
<td>0.31%</td>
</tr>
<tr>
<td>Equipment Purchases to Collections</td>
<td>0.03%</td>
<td>0.02%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.11%</td>
</tr>
</tbody>
</table>

(a) Collections include all state and nonsate taxes and fees and other miscellaneous collections.
(b) Collection amounts were restated to include miscellaneous receipts.
(c) Fiscal Year 2001 expense and equipment amount includes $1.8 million for TRIPS (FASTR) implementation.
(d) Fiscal Year 2004 expense and equipment amount includes $8 million for child support enforcement transferred from the Missouri Department of Social Services.
Taxes Administered

The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Missouri Department of Revenue and distributions made to political subdivisions.
### SUMMARY OF TAXES ADMINISTERED

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>FY 04 Amount Collected</th>
<th>FY 03 Amount Collected</th>
<th>Percent Increase/Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cigarette Tax</td>
<td>$116,753,263</td>
<td>$115,285,370</td>
<td>1.3%</td>
</tr>
<tr>
<td>Financial Institutions Tax</td>
<td>11,762,422</td>
<td>12,606,377</td>
<td>-6.7</td>
</tr>
<tr>
<td>Fuel Tax</td>
<td>734,484,865</td>
<td>712,224,732</td>
<td>3.1</td>
</tr>
<tr>
<td>Income Tax</td>
<td>5,000,523,996</td>
<td>4,829,865,265</td>
<td>3.5</td>
</tr>
<tr>
<td>Insurance Tax</td>
<td>214,913,160</td>
<td>215,542,262</td>
<td>-0.3</td>
</tr>
<tr>
<td>Local Sales and Use Tax</td>
<td>1,845,810,719</td>
<td>1,737,930,108</td>
<td>6.2</td>
</tr>
<tr>
<td>State Sales and Use Tax</td>
<td>2,988,223,658</td>
<td>2,857,287,766</td>
<td>4.6</td>
</tr>
<tr>
<td>Other Taxes</td>
<td>379,916,650</td>
<td>365,871,796</td>
<td>3.8</td>
</tr>
<tr>
<td><strong>Total Collections</strong></td>
<td><strong>$11,292,388,733</strong></td>
<td><strong>$10,846,613,676</strong></td>
<td><strong>4.1%</strong></td>
</tr>
</tbody>
</table>

#### Percentage of Fiscal Year 2004 Collections

- Cigarette Tax: 26.5%
- Financial Institutions Tax: 1.9%
- Fuel Tax: 16.3%
- Income Tax: 44.3%
- Insurance Tax: 3.4%
- Local Sales and Use Tax: 3.0%
- State Sales and Use Tax: 6.5%
- Other Taxes: 1.0%
- Total: 100.0%
CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer’s invoice price. Disposition of the tax is to the Health Initiatives Fund.

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>FY04 Amount Collected</th>
<th>Percent Increase/Decrease from FY03</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cigarette</td>
<td>$98,815,335</td>
<td>0.9 %</td>
</tr>
<tr>
<td>St. Louis County</td>
<td>4,150,476</td>
<td>-2.2</td>
</tr>
<tr>
<td>Jackson County</td>
<td>2,949,993</td>
<td>2.0</td>
</tr>
<tr>
<td>Tobacco Products</td>
<td>10,837,459</td>
<td>6.2</td>
</tr>
<tr>
<td>Total Collections</td>
<td>$116,753,263</td>
<td>1.3 %</td>
</tr>
</tbody>
</table>

5 Year History of Collections

![Graph showing 5 year history of collections]
FINANCIAL INSTITUTIONS TAX

Banks
This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>FY04 Amount Collected</th>
<th>Percent Increase/ Decrease from FY03</th>
</tr>
</thead>
<tbody>
<tr>
<td>Banks</td>
<td>$3,943,896</td>
<td>-37.2 %</td>
</tr>
<tr>
<td>Credit Inst.</td>
<td>1,167,708</td>
<td>15.0</td>
</tr>
<tr>
<td>Savings &amp; Loan</td>
<td>5,595,468</td>
<td>45.6</td>
</tr>
<tr>
<td>Credit Unions</td>
<td>1,055,350</td>
<td>-28.3</td>
</tr>
<tr>
<td><strong>Total Collections</strong></td>
<td><strong>$11,762,422</strong></td>
<td><strong>-6.7 %</strong></td>
</tr>
</tbody>
</table>

Credit Institutions
This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Savings and Loan Associations
This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Unions
This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.
FUEL TAX

Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Section 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.

Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities.

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>FY04 Amount Collected</th>
<th>Percent Increase/Decrease from FY03</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aviation Fuel</td>
<td>$409,621</td>
<td>-25.4 %</td>
</tr>
<tr>
<td>Motor Fuel</td>
<td>734,075,244</td>
<td>3.1</td>
</tr>
<tr>
<td><strong>Total Collections</strong></td>
<td><strong>$734,484,865</strong></td>
<td><strong>3.1 %</strong></td>
</tr>
</tbody>
</table>
INCOME TAX

**Individual**
This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except for $7,994,163, which the Missouri Department of Revenue (department) deposited to the Missouri Community College Job Training Program Fund.

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>FY04 Amount Collected</th>
<th>Percent Increase/Decrease from FY03</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Declarations</td>
<td>$548,504,812</td>
<td>2.5 %</td>
</tr>
<tr>
<td>Fiduciary</td>
<td>29,040,570</td>
<td>23.6</td>
</tr>
<tr>
<td>Returns</td>
<td>454,771,728</td>
<td>7.7</td>
</tr>
<tr>
<td>Withholding</td>
<td>3,539,229,046</td>
<td>4.0</td>
</tr>
<tr>
<td>College Job Training</td>
<td>7,994,163</td>
<td>-6.8</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td><strong>$4,579,540,319</strong></td>
<td><strong>4.3 %</strong></td>
</tr>
</tbody>
</table>

**Corporation/Franchise**
The corporation income tax, authorized by Section 143.071, RSMo, is a tax on a corporation’s taxable income from Missouri sources. The rate is 6¼ percent of taxable income. Disposition of the tax is to the General Fund.

The corporation franchise tax, authorized by Chapter 147, RSMo, is a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate is .0333 percent of total assets or capital stock of a corporation. Disposition of the tax is to the General Fund.

Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another’s property due to a death or disability.

Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer’s taxable year.

Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from employees’ wages each pay period.
INSURANCE TAX

Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>FY04 Amount Collected</th>
<th>Percent Increase/Decrease from FY03</th>
</tr>
</thead>
<tbody>
<tr>
<td>Premium Foreign</td>
<td>$162,129,552</td>
<td>3.1 %</td>
</tr>
<tr>
<td>Premium Domestic</td>
<td>6,607,852</td>
<td>-8.7</td>
</tr>
<tr>
<td>Surplus Lines</td>
<td>95,661</td>
<td>-20.5</td>
</tr>
<tr>
<td>Workers Comp.</td>
<td>45,780,130</td>
<td>146.7</td>
</tr>
<tr>
<td>Second Injury</td>
<td>299,965</td>
<td>-99.1</td>
</tr>
<tr>
<td><strong>Total Collections</strong></td>
<td><strong>$214,913,160</strong></td>
<td><strong>-0.3 %</strong></td>
</tr>
</tbody>
</table>

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County Stock Insurance Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax

Interest and Penalties

The collections shown for surplus lines of insurance tax are interest and penalties collected by the Missouri Department of Revenue. The Missouri Department of Insurance collects the surplus lines of insurance tax. It is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the interest and penalties is to the General Fund.

Workers’ Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers’ Compensation. The Director set the tax rate at 2 percent for calendar year 2003 and 1 percent for calendar year 2004. Disposition of the tax is to the Workers’ Compensation Fund and the Second Injury Fund for support of the Division of Workers’ Compensation.

See next page for a description of an additional tax type and a graph comparing 5 years of collections.
INSURANCE TAX
(continued)

Second Injury

This is a surcharge on insurance companies and self-insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Section 287.715, RSMo. The tax rate is set at and calculated against a percentage of the policyholder’s or self-insurer’s workers’ compensation net deposits, net premiums, or net assessments of the previous year. The Director of the Division of Workers’ Compensation set the rate at 4 percent for calendar years 2003 and 2004.
LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Numerous revised statute sections authorize the local political subdivisions to enact local sales taxes if approved by a certain percentage of the voters. Chapters 67, 92, and 94, RSMo, are some of the main statutes providing authorization. The tax rate varies. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Local Use Tax

This was a local use tax with a base the same as the state use tax. The tax was authorized by Section 144.748, RSMo. The tax rate was 1½ percent. Disposition of the tax was 99 percent to the taxing jurisdiction and 1 percent to the General Fund. On March 26, 1996, the Missouri Supreme Court ruled the local use tax invalid. The Missouri Department of Revenue (department) ceased collecting the tax with the April 1996 returns. The state legislature approved a new local option use tax effective in Fiscal Year 1997.

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>FY04 Amount Collected</th>
<th>Percent Increase/ Decrease from FY03</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Sales</td>
<td>$1,771,660,460</td>
<td>6.0 %</td>
</tr>
<tr>
<td>Local Option Use</td>
<td>74,155,347</td>
<td>10.2</td>
</tr>
<tr>
<td>Local Use</td>
<td>(5,088)</td>
<td>78.0</td>
</tr>
<tr>
<td><strong>Total Collections</strong></td>
<td>$1,845,810,719</td>
<td>6.2 %</td>
</tr>
</tbody>
</table>
STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax
Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Retail sales of food is exempt from this 3 percent tax.

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>FY04 Amount Collected</th>
<th>Percent Increase/Decrease from FY03</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>$1,772,317,343</td>
<td>5.1 %</td>
</tr>
<tr>
<td>Aviation</td>
<td>2,235,390</td>
<td>-30.1</td>
</tr>
</tbody>
</table>

General Use Tax
Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

Aviation Jet Fuel Sales Tax
This is a sales tax paid on the sale of aviation jet fuel. Section 144.805, RSMo, authorizes the state portion (3 percent) collected on the sale of aviation jet fuel to be deposited in the Aviation Trust Fund up to a maximum of $5 million per calendar year.

Conservation Sales and Use Tax
This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, of the Constitution of Missouri. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

Education Sales and Use Tax
This is an additional (“Proposition C”) state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund.

According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

See next page for descriptions of additional tax types and a graph comparing 5 years of collections.
STATE SALES AND USE TAX
(continued)

**Highway Use Tax**

This is a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds are the State Road Fund (75 percent), and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to cities and counties.

**Parks, Soils, and Water**

**Conservation Sales and Use Tax**

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, of the Constitution of Missouri. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

**Vehicle Sales Tax**

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3 percent. Disposition of the tax is 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.
OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Disposition of the tax is to the counties in the state based on each county’s percentage of main line track mileage to the aggregate total of the state. Seventy percent is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the county private car tax is transferred to the Blind Pension Fund.

Estate Tax

This is a tax on minimum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 20 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

Property Tax

This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each $100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund.

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>FY04 Amount Collected</th>
<th>Percent Increase/Decrease from FY03</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Private Car</td>
<td>$2,512,333</td>
<td>-4.7 %</td>
</tr>
<tr>
<td>Estate</td>
<td>75,115,067</td>
<td>-7.8</td>
</tr>
<tr>
<td>Gaming Receipts</td>
<td>279,541,414</td>
<td>7.4</td>
</tr>
<tr>
<td>Property</td>
<td>22,747,836</td>
<td>5.9</td>
</tr>
</tbody>
</table>

Total Collections $379,916,650 3.8 %

5 Year History of Collections
### DEPARTMENT OF REVENUE
**COLLECTION HISTORY OF TAXES ADMINISTERED**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Institutions Tax</td>
<td>11,762,422</td>
<td>12,606,377</td>
<td>11,842,756</td>
<td>11,665,071</td>
<td>13,279,856</td>
<td>10,741,303</td>
<td>12,673,486</td>
<td>13,679,874</td>
<td>15,795,224</td>
<td>21,125,316</td>
</tr>
<tr>
<td>Income Tax</td>
<td>5,000,523,996</td>
<td>4,829,865,265</td>
<td>4,940,485,270</td>
<td>5,032,357,668</td>
<td>4,779,317,518</td>
<td>4,536,523,640</td>
<td>4,225,551,564</td>
<td>3,894,823,795</td>
<td>3,600,141,254</td>
<td>3,297,812,117</td>
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<tr>
<td>Local Sales and Use Tax</td>
<td>1,845,810,719</td>
<td>1,737,930,108</td>
<td>1,693,645,832</td>
<td>1,595,547,370</td>
<td>1,557,778,588</td>
<td>1,399,261,368</td>
<td>1,289,925,638</td>
<td>1,196,900,649</td>
<td>1,169,909,696</td>
<td>1,087,119,631</td>
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<tr>
<td><strong>Total Tax Collections</strong></td>
<td>$11,292,388,733</td>
<td>10,846,613,676</td>
<td>10,947,219,584</td>
<td>10,842,919,340</td>
<td>10,537,996,744</td>
<td>9,894,125,981</td>
<td>9,412,426,295</td>
<td>8,874,399,221</td>
<td>8,294,242,918</td>
<td>7,752,949,376</td>
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</tbody>
</table>

### TAXES ADMINISTERED
**TEN-YEAR COLLECTION HISTORY**
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>INDIVIDUAL RETURNS:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number Filed (all types)</td>
<td>3,602,972</td>
<td>3,555,011</td>
<td>3,346,033</td>
<td>3,377,662</td>
<td>3,413,134</td>
<td>2,892,646</td>
<td>3,424,945</td>
<td>3,591,354</td>
<td>3,564,933</td>
<td>3,330,697</td>
</tr>
<tr>
<td>Number of Refunds</td>
<td>1,841,851</td>
<td>1,877,025</td>
<td>1,908,543</td>
<td>1,682,676</td>
<td>1,723,138</td>
<td>1,419,155</td>
<td>1,463,679</td>
<td>1,470,962</td>
<td>1,559,337</td>
<td>1,459,280</td>
</tr>
</tbody>
</table>

| WITHHOLDING: | | | | | | | | | | |
| Number Filed | 1,220,171 | 1,197,834 | 1,154,980 | 1,210,791 | 1,302,759 | 1,315,752 | 1,333,251 | 1,319,824 | 1,680,840 | 1,558,765 |
| Number of Refunds | 9,287 | 24,766 | 23,922 | 19,497 | 23,923 | 21,816 | 5,823 | 559 | 692 | 435 |
| Amount of Refunds | $5,047,283 | $13,335,560 | $9,305,759 | $5,666,488 | $8,299,945 | $7,362,381 | $1,612,476 | $685,782 | $539,134 | $431,068 |

| FIDUCIARY: | | | | | | | | | | |
| Number Filed | 49,565 | 43,694 | 55,568 | 55,568 | 52,750 | 50,861 | 1,009 | 678 | 862 | 753 |
| Number of Refunds | 1,428 | 1,172 | 1,289 | 979 | 1,181 | 1,009 | 678 | 621 | 862 | 753 |
| Amount of Refunds | $3,039,569 | $3,034,278 | $3,640,106 | $1,279,148 | $1,181,538 | $1,722,790 | $645,938 | $648,605 | $559,372 | $492,582 |

| SENIOR CITIZENS TAX CREDITS (Includes Pharmaceutical Tax Credits): | | | | | | | | | | |
| Number of Claims Filed | 231,858 | 257,336 | 272,578 | 305,400 | 216,072 | 138,248 | 75,102 | 69,631 | 64,896 | 71,780 |
| Number of Refunds | 218,565 | 241,671 | 277,143 | 305,400 | 216,072 | 138,248 | 75,102 | 69,631 | 64,896 | 71,780 |
| Amount of Refunds | $95,761,841 | $100,917,481 | $127,433,230 | $156,834,420 | $52,351,206 | $21,431,400 | $20,323,484 | $19,099,703 | $19,389,258 |

| CORPORATION RETURNS: | | | | | | | | | | |
| Number Filed (Exclusions) | 32,517 | 1,197,834 | 1,154,980 | 1,210,791 | 1,302,759 | 1,315,752 | 1,333,251 | 1,319,824 | 1,680,840 | 1,558,765 |
| Number Filed (Annual) | 42,684 | 47,129 | 105,887 | 152,042 | 152,042 | 149,121 | 143,191 | 139,096 | 142,697 | 139,096 |
| Number of Refunds | 8,143 | 12,391 | 14,526 | 8,353 | 15,031 | 15,417 | 14,262 | 14,915 | 15,033 | 14,264 |

| TOTAL (Memorandum Only): | | | | | | | | | | |
| Number Filed (all types) | 5,179,767 | 5,134,622 | 4,970,964 | 5,141,284 | 5,192,953 | 4,593,383 | 5,056,122 | 5,227,469 | 5,559,622 | 5,206,047 |
| Number of Refunds (all types) | 2,079,274 | 2,157,025 | 2,426,220 | 2,272,342 | 1,851,665 | 1,583,977 | 1,555,303 | 1,556,230 | 1,643,862 | 1,543,889 |
| Amount of Refunds (all types) | $975,800,116 | $1,045,101,506 | $1,015,272,499 | $922,460,188 | $851,133,581 | $638,346,296 | $505,185,688 | $451,635,407 | $443,862,790 | $407,287,409 |
This schedule depicts General Fund receipts for the past ten years in addition to Fiscal Year 2004 and Fiscal Year 2003 original estimated receipts.
DEPARTMENT OF REVENUE
GENERAL FUND RECEIPTS
ORIGINAL ESTIMATE, FISCAL YEARS 2005 AND 2006

<table>
<thead>
<tr>
<th>Source of Receipts (in)</th>
<th>Original Revenue Fiscal</th>
<th>Original Revenue Fiscal</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income Taxs:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corporate Franchise</td>
<td>$417,100</td>
<td>397,800</td>
</tr>
<tr>
<td>Individual</td>
<td>4,821,000</td>
<td>4,571,000</td>
</tr>
<tr>
<td><strong>Sales and Use Taxs:</strong></td>
<td>1,970,000</td>
<td>1,105,600</td>
</tr>
<tr>
<td><strong>County Foreign Insurance Tax:</strong></td>
<td>167,900</td>
<td>203,300</td>
</tr>
<tr>
<td><strong>Liquor Tax:</strong></td>
<td>23,500</td>
<td>22,400</td>
</tr>
<tr>
<td><strong>Beer Tax:</strong></td>
<td>8,800</td>
<td>8,500</td>
</tr>
<tr>
<td><strong>Inheritance/Exoneration Tax:</strong></td>
<td>42,000</td>
<td>61,500</td>
</tr>
<tr>
<td><strong>Interest on Deposits and Investments:</strong></td>
<td>21,000</td>
<td>12,000</td>
</tr>
<tr>
<td><strong>All Other Sources:</strong></td>
<td>206,400</td>
<td>103,700</td>
</tr>
<tr>
<td><strong>TOTAL RECEIPTS:</strong></td>
<td>$7,678,600</td>
<td>7,366,700</td>
</tr>
</tbody>
</table>

*Amounts will differ from amounts shown on previous schedules as these amounts include collections made by other agencies.*
This schedule provides fiscal year data on the various tax and fee distributions made by the Missouri Department of Revenue to counties and other political subdivisions throughout the state of Missouri.
<table>
<thead>
<tr>
<th>County / Political Subdivision</th>
<th>Cigarette Tax (a)</th>
<th>Private Car Tax (b)</th>
<th>County Stock Insurance Tax (c)</th>
<th>Financial Institutions Tax (d)</th>
<th>Fuel Tax and Fee (e)</th>
<th>Local Sales Tax (f)</th>
<th>Local Option Use Tax Fee (g)</th>
<th>Statutory County Recorders (h)</th>
<th>Total (Memorandum Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adair County</td>
<td>$</td>
<td>5,971</td>
<td>78,017</td>
<td>657,351</td>
<td>2,603,461</td>
<td>43,309</td>
<td>3,388,109</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Andrews County</td>
<td>6,076</td>
<td>11,788</td>
<td>691,716</td>
<td>1,374,756</td>
<td>70,165</td>
<td>49,992</td>
<td>2,210,917</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Atchison County</td>
<td>14,412</td>
<td>11,261</td>
<td>615,916</td>
<td>76,164</td>
<td>49,992</td>
<td>1,453,235</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audrain County</td>
<td>48,914</td>
<td>26,305</td>
<td>906,951</td>
<td>3,076,272</td>
<td>36,784</td>
<td>4,092,226</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Barry County</td>
<td>22,520</td>
<td>30,018</td>
<td>1,301,796</td>
<td>3,223,270</td>
<td>4,997,784</td>
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<tr>
<td>Barton County</td>
<td>35,650</td>
<td>14,145</td>
<td>717,394</td>
<td>929,030</td>
<td>47,146</td>
<td>1,743,365</td>
<td>247,291</td>
<td></td>
<td></td>
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<tr>
<td>Barton County Ambulance District</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>247,291</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bates County</td>
<td>36,146</td>
<td>17,565</td>
<td>961,592</td>
<td>1,081,863</td>
<td>62,865</td>
<td>42,433</td>
<td>2,202,464</td>
<td></td>
<td></td>
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<tr>
<td>Benton County</td>
<td>12,207</td>
<td>62,310</td>
<td>784,066</td>
<td>1,069,823</td>
<td>46,042</td>
<td>2,829,396</td>
<td>1,351,144</td>
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<tr>
<td>Bollinger County</td>
<td>2,699</td>
<td>573,549</td>
<td>728,894</td>
<td>46,042</td>
<td>1,351,144</td>
<td>24,534,822</td>
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<td>Boone County</td>
<td>10,520</td>
<td>12,641</td>
<td>243,237</td>
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<td>22,519,421</td>
<td>4,092,226</td>
<td>1,759,247</td>
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<td></td>
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<tr>
<td>Buchanan County</td>
<td>20,719</td>
<td>231,325</td>
<td>650,478</td>
<td>11,399,862</td>
<td>12,020,414</td>
<td>6,438,166</td>
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<td>Butler County</td>
<td>26,755</td>
<td>102,639</td>
<td>1,184,075</td>
<td>5,096,538</td>
<td>28,159</td>
<td>6,438,166</td>
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<td>Caldwell County</td>
<td>26,958</td>
<td>9,816</td>
<td>587,855</td>
<td>1,016,343</td>
<td>72,207</td>
<td>47,128</td>
<td>1,759,247</td>
<td></td>
<td></td>
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<tr>
<td>Callaway County</td>
<td>9,262</td>
<td>21,421</td>
<td>1,797,452</td>
<td>1,591,291</td>
<td>15,307</td>
<td>3,434,733</td>
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<td>Cameron County</td>
<td>2,388</td>
<td>858</td>
<td>143,049</td>
<td>2,683,392</td>
<td>8,014,308</td>
<td>10,843,995</td>
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<td>Camdenton R-3 School District</td>
<td>12,593</td>
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<td>12,593</td>
<td>9,471</td>
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<tr>
<td>Cameron R-1 School District</td>
<td>9,471</td>
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<td></td>
<td></td>
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<tr>
<td>Cape Girardeau County</td>
<td>34,095</td>
<td>154,744</td>
<td>933,814</td>
<td>5,638,085</td>
<td>6,760,738</td>
<td>24,534,822</td>
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<td>Carroll County</td>
<td>55,701</td>
<td>37,953</td>
<td>900,011</td>
<td>1,011,430</td>
<td>87,759</td>
<td>2,092,274</td>
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<td>Carter County</td>
<td>18,326</td>
<td>329,340</td>
<td>365,436</td>
<td>50,233</td>
<td>763,335</td>
<td>10,868,890</td>
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<td>Cass County</td>
<td>47,208</td>
<td>165,524</td>
<td>1,580,229</td>
<td>9,075,929</td>
<td>10,868,890</td>
<td>2,092,274</td>
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<td>Cedar County</td>
<td>18,252</td>
<td>595,804</td>
<td>978,308</td>
<td>43,957</td>
<td>1,635,961</td>
<td>60,945</td>
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<tr>
<td>Center School District</td>
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<td>60,945</td>
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<td>60,945</td>
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<td>Charton County</td>
<td>42,786</td>
<td>11,851</td>
<td>771,366</td>
<td>976,163</td>
<td>86,192</td>
<td>1,889,928</td>
<td>1,889,928</td>
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<td>Christian County</td>
<td>4,900</td>
<td>48,831</td>
<td>1,274,051</td>
<td>7,864,518</td>
<td>8,891,990</td>
<td>1,804,227</td>
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<td>Clark County</td>
<td>18,105</td>
<td>54,911</td>
<td>534,381</td>
<td>652,843</td>
<td>2,200,240</td>
<td>27,864,329</td>
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<tr>
<td>Clay County</td>
<td>59,942</td>
<td>385,245</td>
<td>892,180</td>
<td>23,726,185</td>
<td>2,200,240</td>
<td>27,864,329</td>
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<td></td>
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<tr>
<td>Clinton County</td>
<td>11,832</td>
<td>664,060</td>
<td>1,050,109</td>
<td>78,226</td>
<td>1,804,227</td>
<td>7,371,165</td>
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<tr>
<td>Cole County</td>
<td>25,986</td>
<td>754,488</td>
<td>1,176,613</td>
<td>4,846,039</td>
<td>387,773</td>
<td>7,371,165</td>
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<td></td>
</tr>
</tbody>
</table>

See page 110 for an explanation of footnote references.
DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY  
COUNTIES AND OTHER POLITICAL SUBDIVISIONS  
FOR YEAR ENDED JUNE 30, 2004

<table>
<thead>
<tr>
<th>County / Political Subdivision</th>
<th>Cigarette Tax (a,d)</th>
<th>County Private Car Tax (b,j)</th>
<th>County Stock Insurance Tax (c,i)</th>
<th>Financial Institutions Tax (d,j)</th>
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See page 110 for an explanation of footnote references.
## DEPARTMENT OF REVENUE
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##### FOR YEAR ENDED JUNE 30, 2004

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See page 110 for an explanation of footnote references. (continued on next page)
# DEPARTMENT OF REVENUE
## TAX AND FEE DISTRIBUTION SUMMARY
### COUNTIES AND OTHER POLITICAL SUBDIVISIONS
#### FOR YEAR ENDED JUNE 30, 2004

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<th>County / Political Subdivision</th>
<th>Cigarette Tax (a), $</th>
<th>County Private Car Tax (b), $</th>
<th>County Stock Insurance Tax (c), $</th>
<th>Financial Institutions Tax (d), $</th>
<th>Fuel Tax and Fee (e), $</th>
<th>Local Sales Tax (f), $</th>
<th>Local Option Use Tax (g), $</th>
<th>Statutory County Recorders Fee (h), $</th>
<th>Total (Memorandum Only)</th>
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(a) "Tax Distribution Summary - Cities" schedule beginning on page 111 provides the cigarette tax distribution to cities within St. Louis County. See page 93 for a description of cigarette tax.
(b) See page 70 for a description of county private car tax.
(c) See page 71 for a description of county stock insurance tax.
(d) See page 71 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
(e) See pages 95, 149, and 152 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle driver and motor fuel fees.
(f) St. Louis County receives the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
(g) See page 99 for a description of local sales tax.
(h) See page 99 for a description of local option use tax.
(i) See page 74 for a description of Statutory County Recorders Fund.
(j) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 93 thru 95 and 99 because of a one to 12 month lag of distributions, investment interest, 1 to 2 percent collection fee, and vehicle driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 149, 150, and 152 thru 154.
This schedule provides fiscal year data on the various tax and fee distributions made by the Missouri Department of Revenue to cities throughout the state of Missouri.
DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2004

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<th>City</th>
<th>Cigarette Tax (a,b)</th>
<th>Private Car Tax (c,d)</th>
<th>Financial Inst. Tax (e,f)</th>
<th>Federal Tax and Fee (g,h)</th>
<th>Local Sales Tax (i,j)</th>
<th>Local Option Use Tax (k,l)</th>
<th>Riverboat Gaming Taxes &amp; Fees (m,n)</th>
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See page 142 for an explanation of footnote references.  (continued on next page)
## DEPARTMENT OF REVENUE
### TAX AND FEE DISTRIBUTION SUMMARY - CITIES
#### FOR YEAR ENDED JUNE 30, 2004

(continued from previous page)

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<th>City</th>
<th>Cigarette Tax (d,h)</th>
<th>Private Car Tax (d,b)</th>
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See page 142 for an explanation of footnote references. (continued on next page)
## DEPARTMENT OF REVENUE

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See page 142 for an explanation of footnote references. (continued on next page)
# DEPARTMENT OF REVENUE
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## DEPARTMENT OF REVENUE

### TAX AND FEE DISTRIBUTION SUMMARY - CITIES

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See page 142 for an explanation of footnote references.
**DEPARTMENT OF REVENUE**  
**TAX AND FEE DISTRIBUTION SUMMARY - CITIES**  
**FOR YEAR ENDED JUNE 30, 2004**

(continued from previous page)

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<th>Feed Tax and Fee (g)(h)</th>
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## DEPARTMENT OF REVENUE

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See page 142 for an explanation of footnote references. (continued on next page)
## DEPARTMENT OF REVENUE
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See page 142 for an explanation of footnote references. (continued on next page)
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### TAX AND FEE DISTRIBUTION SUMMARY - CITIES

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See page 142 for an explanation of footnote references. (continued on next page)
# DEPARTMENT OF REVENUE

## TAX AND FEE DISTRIBUTION SUMMARY - CITIES

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See page 142 for an explanation of footnote references. (continued on next page)
### DEPARTMENT OF REVENUE

#### TAX AND FEE DISTRIBUTION SUMMARY - CITIES

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(continued from previous page)

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See page 142 for an explanation of footnote references. (continued on next page)
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See page 142 for an explanation of footnote references. (continued on next page)
## DEPARTMENT OF REVENUE

### TAX AND FEE DISTRIBUTION SUMMARY - CITIES

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## DEPARTMENT OF REVENUE

### TAX AND FEE DISTRIBUTION SUMMARY - CITIES

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See page 142 for an explanation of footnote references.

(continued on next page)
### DEPARTMENT OF REVENUE
### TAX AND FEE DISTRIBUTION SUMMARY - CITIES
### FOR YEAR ENDED JUNE 30, 2004

(continued from previous page)

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See page 142 for an explanation of footnote references. (continued on next page)
## DEPARTMENT OF REVENUE

### TAX AND FEE DISTRIBUTION SUMMARY - CITIES

**FOR YEAR ENDED JUNE 30, 2004**

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See page 142 for an explanation of footnote references. (continued on next page)
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FOR YEAR ENDED JUNE 30, 2004

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See page 142 for an explanation of footnote references.  (continued on next page)
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<th>Local Tax and Fee (c,h)</th>
<th>Local Option Sales Tax (c,h)</th>
<th>Local Option Use Tax (c,h)</th>
<th>Gaming Taxes &amp; Fees (c,h)</th>
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See page 142 for an explanation of footnote references.
DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2004

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<th>Private Car Tax (b)</th>
<th>Financial Inst. Tax (c)</th>
<th>Feed Tax and Fee (d)</th>
<th>Local Sales Tax (e)</th>
<th>Local Option Use Tax (f)</th>
<th>Riverboat Gaming Taxes &amp; Fees (g)</th>
<th>Total (h)</th>
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**TOTALS**

|                  | 28,010,612 | 47,004 | 834,235 | 1,524,36,383 | 934,960,523 | 59,290,075 | 79,860,800 | 1,230,340,532 |

(a) See page 93 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included in this schedule. The total cigarette tax distribution to St. Louis County is included in the "Tax Distribution Summary - Counties" schedule beginning on page 106.

(b) See page 70 for a description of county private car tax.

(c) See page 71 for a description of financial institutions tax. Cities are possible recipients of this tax.

(d) See pages 95, 149, and 152 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle driver and motor fuel fees.

(e) See page 90 for a description of local sales tax.

(f) See page 99 for a description of local option use tax.

(g) See page 102 and 155 for a description of riverboat gaming gross receipt tax and admission fees.

(h) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 93 through 95 and 99 because of a one to 12 month lag of distributions, in payment interest, a 1 to 2 percent collection fee, and vehicle driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 149, 150, and 152 through 154.

(i) St. Louis County is responsible for distributing the amounts to the cities within St. Louis County. The amounts distributed to St. Louis County are included in the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 106.
Missouri Department of Revenue

Fees Administered

The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2003 by the Missouri Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.
SUMMARY OF FEES ADMINISTERED

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<th>FY 03 Amount Collected</th>
<th>Percent Increase/ Decrease</th>
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<td>202,027,406</td>
<td>192,126,334</td>
<td>5.2</td>
</tr>
<tr>
<td>Other Fees</td>
<td>141,386,180</td>
<td>136,859,928</td>
<td>3.3</td>
</tr>
<tr>
<td><strong>Total Collections</strong></td>
<td><strong>$416,272,547</strong></td>
<td><strong>$403,591,539</strong></td>
<td><strong>3.1 %</strong></td>
</tr>
</tbody>
</table>

*The 29.5 percent decrease in driver license fees is the result of allowing drivers to elect a six year driver license renewal cycle instead of a three year cycle.*
ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Rate</th>
<th>FY04 Amount Collected</th>
<th>Percent Increase/Decrease from FY03</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cert. of Title</td>
<td>Variable</td>
<td>$224,454</td>
<td>8.2 %</td>
</tr>
<tr>
<td>Grade Cross</td>
<td>$0.25</td>
<td>8,575</td>
<td>24.9</td>
</tr>
<tr>
<td>Reg./Decal</td>
<td>10.00</td>
<td>357,826</td>
<td>12.5</td>
</tr>
<tr>
<td>Misc.</td>
<td>Variable</td>
<td>466,731</td>
<td>20.4</td>
</tr>
</tbody>
</table>

Total Collections $1,057,586 15.0 %

Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 151 because a break-out is not available.

Grade Crossing Safety Fee

This is a fee imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Registration/Decal Fee

This is a fee imposed for the registration of all-terrain vehicles. The registration shall be valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.
COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee
This is a fee charged by circuit courts for handling criminal civil cases. The fee is authorized by Section 483.580, RSMo. Disposition of the fee is to the General Fund.

Circuit Clerk Fee
This is a fee charged by circuit clerks for the services provided by the circuit clerk’s office. The fee is authorized by Section 483.530, RSMo. Disposition of the fee is to the General Fund.

Court Automation Fee
This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 488.027, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

Crime Victim’s Fee
These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims’ Fund, and Crime Victims’ Compensation Fund. See Special Revenue Fund Descriptions, pages 50 and 54, for the respective authorizations and assessment amounts.

Domestic Relations Resolution Fee
This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

Drug Test Lab Surcharge
This is a surcharge assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived or are to be paid by the state or when a criminal proceeding or the defendant has been dismissed by the court. Disposition of the surcharge is to the State Forensic Laboratory Lab.

See next two pages for descriptions of additional fee types and a graph comparing 5 years of collections.
COURT AND COUNTY CLERK AND RECORDER FEES (continued)

Head Injury Fee

This is a $2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 403.028, RSMo. Disposition of the fee is to the Head Injury Fund.

Independent Living Center Fee

This is a fee collected by the courts from persons convicted of or who plead guilty to a drug-related offense or an intoxication-related traffic offense. The fee is authorized by Section 488.5332, RSMo. Disposition of the fee is to the Independent Living Center Fund.

Merchant License Fee

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

Missouri CASA (Court Appointed Special Advocate) Fee

This is an additional surcharge collected by associate and circuit courts for each domestic relations petition filed. The fee is authorized by Section 488.636, RSMo. Disposition of the fee is to the Missouri CASA Fund.

Motorcycle Safety Fee

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.

Prosecuting Attorney Fees

This is a $1 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. Disposition of the fee is 50 percent to the Missouri Office of Prosecution Services Fund and 50 percent to the county treasurers.

Recorders Fees

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

The Children’s Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fee is authorized by Section 451.151, RSMo.

See next page for descriptions of additional fee types.
COURT AND COUNTY CLERK AND RECORDER FEES (continued)

The Local Records Preservation Fund receives 25 percent of a $4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo. The State Land Survey Program Fund receives 25 percent of a $4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.

The Missouri Housing Trust Fund receives an additional $3 fee for the recording of any document. The fee is authorized by Section 59.319, RSMo.

The Statutory County Recorder’s Fund receives $2 of an additional $5 fee charged by county recorders of deeds for the recording of any document. The county retains $3 of this fee. The fee is authorized by Section 59.800, RSMo.

School Building Revolving Forfeitures

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Missouri Department of Revenue.

Spinal Cord Injury Fee

This is a $2 surcharge assessed in all criminal cases involving violation of any county ordinance or any violation of criminal or traffic laws of this state. The fee is authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury Fund.
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DRIVERS LICENSE FEES

Commercial Drivers License (CDL) Road/Written Test Fee

This is a fee imposed on applicants for a commercial drivers license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

### Drivers License Issuance and Renewal Fees

This is a drivers license fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a drivers license. The fee is authorized by Section 302.177 and 302.735, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

### Identification Card Fee

This is a fee charged for the issuance of a nondriver identification card. The fee is authorized by Section 302.181, RSMO. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

*Effective July 1, 2000, six year drivers/non-drivers licenses are available for specific age groups. The Missouri Department of Revenue will phase in the six-year license over a period of several years. Six-year rates are doubled the three-year rates. This also explains the decrease in drivers license fee collections.*

See next page for descriptions of additional fee types and a graph comparing 5 years of collections.
DRIVERS LICENSE FEES (continued)

Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Section 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Organ Donor Contribution

This is a voluntary contribution to promote an organ donor program. Applicants for a license are given the opportunity to make a donation of $1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Processing Fee

This is a fee imposed by branch offices for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.
Fees Administered

MARINE FEES

Certificate of Title Fee
This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within 60 days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Section 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Processing Fee
This is a fee imposed by branch offices for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Registration/Decal Fee
This is a fee imposed every third year on an owner of a watercraft to obtain its registration. There is a one time fee per owner of an outboard motor to obtain an outboard motor decal. The Division of Motor Vehicle and Drivers Licensing confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Section 306.030 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees
These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Rate</th>
<th>FY04 Amount Collected</th>
<th>Percent Increase/Decrease from FY03</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cert. of Title</td>
<td>Variable</td>
<td>$613,727</td>
<td>2.0 %</td>
</tr>
<tr>
<td>Processing Fee</td>
<td>Variable</td>
<td>195,949</td>
<td>100.0</td>
</tr>
<tr>
<td>Reg./Decal</td>
<td>Variable</td>
<td>4,169,290</td>
<td>5.6</td>
</tr>
<tr>
<td>Misc.</td>
<td>Variable</td>
<td>649,415</td>
<td>194.5</td>
</tr>
</tbody>
</table>

Total Collections $5,628,381 18.0 %

*Processing Fee includes ATV and manufactured housing transactions as a breakout is not available.*
MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Rate</th>
<th>FY04 Amount Collected</th>
<th>Percent Increase/Decrease from FY03</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alt. Fuel Decal</td>
<td>Variable</td>
<td>$154,196</td>
<td>-14.2 %</td>
</tr>
<tr>
<td>Antiterroism</td>
<td>$15.00</td>
<td>835</td>
<td>100.0</td>
</tr>
<tr>
<td>Blindness Ed.</td>
<td>$1.00</td>
<td>92,998</td>
<td>-45.7</td>
</tr>
<tr>
<td>Cert. of Title</td>
<td>8.50</td>
<td>18,129,875</td>
<td>2.4</td>
</tr>
<tr>
<td>Children’s Trust</td>
<td>25.00</td>
<td>176,623</td>
<td>15.2</td>
</tr>
<tr>
<td>Dup. Plate</td>
<td>8.50</td>
<td>620,023</td>
<td>-2.0</td>
</tr>
<tr>
<td>Grade Cross</td>
<td>0.25</td>
<td>1,195,548</td>
<td>0.8</td>
</tr>
<tr>
<td>Processing</td>
<td>Variable</td>
<td>6,398,313</td>
<td>100.0</td>
</tr>
<tr>
<td>MV Trip Permit</td>
<td>Variable</td>
<td>4,129,781</td>
<td>1.1</td>
</tr>
<tr>
<td>Registration</td>
<td>Variable</td>
<td>138,995,006</td>
<td>0.0</td>
</tr>
<tr>
<td>World War II</td>
<td>10.00</td>
<td>14,110</td>
<td>7.7</td>
</tr>
<tr>
<td>Misc.</td>
<td>Variable</td>
<td>31,924,149</td>
<td>10.0</td>
</tr>
<tr>
<td><strong>Total Collections</strong></td>
<td></td>
<td><strong>$201,831,457</strong></td>
<td><strong>5.1 %</strong></td>
</tr>
</tbody>
</table>

Antiterroism Contribution

This is a fee imposed by the Missouri Office of Homeland Security to vehicle owners applying for a Fight Terrorism specialty plate. The fee is authorized by Section 301.3123, RSMo. Disposition of the fee is to the Antiterrorism Fund.

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer, or obtaining a drivers license may contribute $1 at the time of issuance or renewal. The donation is authorized by Section 301.020 and 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund established in Section 192.935, RSMo.

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

See next two pages for descriptions of additional fee types and a graph comparing 5 years of collections.
**MOTOR VEHICLE FEES (continued)**

**Children’s Trust Contribution**

This is a fee imposed by the Children’s Trust Fund Board to vehicle owners applying for a Children’s Trust Fund specialty plate. The fee is authorized by Section 301.463, RSMo. Disposition of the fee is to the Children’s Trust Fund.

**Duplicate Plate Fee**

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

**Grade Crossing Safety Fee**

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock and flanged wheel equipment or private cars. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

**Processing Fee**

This is a fee imposed by branch offices for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

**Motor Vehicle Trip Permit Fee**

This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include nonresident, maintenance, driveaway, and intransit. The fee is authorized by Sections 301.170 to 301.177, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

**Registration Fee**

This is a one or two year fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040 to 301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

*See next page for descriptions of additional fee types.*
MOTOR VEHICLE FEES (continued)

World War II Memorial Contribution

This is a voluntary contribution to promote the World War II Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of $10 at the time of issuance or renewal. The donation is authorized by Section 301.3031, RSMo. Disposition of the contribution is to the World War II Memorial Trust Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.
# OTHER FEES

## Boll Weevil Eradication Fee

This is an assessment on cotton growers by the Missouri Department of Agriculture. The fee is authorized by Section 263.537, RSMo. Disposition of the fee is 99 percent to the Missouri Cotton Growers Organization and 1 percent to the Boll Weevil Suppression and Eradication Fund.

## Criminal Records Check Fee

This is a fee the Department of Revenue collects on behalf of the Missouri State Highway Patrol’s central repository for criminal records checks and fingerprint searches. This fee is authorized by Section 43.540, RSMo. Disposition of the fee is to the Criminal Record System Fund.

## Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

## Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers, and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund.

## Petroleum Inspection Fee

This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

## Publication/Record Search Fee

This is a fee and applicable sales tax charged for the issuance of state publications or providing access to or furnishing copies of a public record. The collection amount includes $431,425 collected by the Division of Administration, $13,795 collected by the Division of Taxation and Collection, and $1,449,398 collected by the Division of Motor Vehicle and Drivers Licensing. The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

### Fee Table

<table>
<thead>
<tr>
<th>Fee Type</th>
<th>Rate</th>
<th>FY04 Amount Collected</th>
<th>Percent Increase/Decrease from FY03</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boll Weevil</td>
<td>Variable</td>
<td>$4,928,700</td>
<td>10.9 %</td>
</tr>
<tr>
<td>Criminal Record</td>
<td>Variable</td>
<td>222,139</td>
<td>100.0</td>
</tr>
<tr>
<td>Gaming</td>
<td>$2.00</td>
<td>105,123,904</td>
<td>2.9</td>
</tr>
<tr>
<td>MV Comm.</td>
<td>Variable</td>
<td>1,027,743</td>
<td>3.2</td>
</tr>
<tr>
<td>Petroleum</td>
<td>Variable</td>
<td>2,567,947</td>
<td>18.7</td>
</tr>
<tr>
<td>Publication</td>
<td>Variable</td>
<td>1,894,618</td>
<td>-3.9</td>
</tr>
<tr>
<td>Rural Electric</td>
<td>10.00</td>
<td>470</td>
<td>4.4</td>
</tr>
<tr>
<td>Storage Tank</td>
<td>100.00</td>
<td>23,904,017</td>
<td>4.8</td>
</tr>
<tr>
<td>Tire</td>
<td>0.50</td>
<td>1,691,342</td>
<td>-27.6</td>
</tr>
<tr>
<td>Tobacco</td>
<td>100.00</td>
<td>25,300</td>
<td>3.3</td>
</tr>
<tr>
<td><strong>Total Collections</strong></td>
<td></td>
<td><strong>$141,386,180</strong></td>
<td>3.3 %</td>
</tr>
</tbody>
</table>

See next page for additional fee types and a graph comparing 5 years of collections.
**OTHER FEES (continued)**

**Rural Electric Cooperative Fee**

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.

**Storage Tank Fee**

This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

**Tire Fee**

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund. The tire fee expired January 1, 2004.

**Tobacco License Fee**

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of operating such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Money Fund.
# DEPARTMENT OF REVENUE

**DRIVERS LICENSE TRANSACTIONS**

**FOR THE LAST FIVE FISCAL YEARS (2000 - 2004)**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Licenses Issued</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operator</td>
<td>840,714</td>
<td>1,460,166</td>
<td>1,362,131</td>
<td>1,328,095</td>
<td>1,277,300</td>
</tr>
<tr>
<td>Chauffeur</td>
<td>60,441</td>
<td>133,004</td>
<td>130,077</td>
<td>112,152</td>
<td>115,628</td>
</tr>
<tr>
<td>Commercial</td>
<td>46,152</td>
<td>97,318</td>
<td>98,371</td>
<td>98,015</td>
<td>87,056</td>
</tr>
<tr>
<td>Motorcycle</td>
<td>96</td>
<td>101</td>
<td>106</td>
<td>99</td>
<td>88</td>
</tr>
<tr>
<td>Identification Cards</td>
<td>187,747</td>
<td>218,797</td>
<td>214,149</td>
<td>190,232</td>
<td>175,551</td>
</tr>
<tr>
<td>Instruction Permits</td>
<td>165,991</td>
<td>162,509</td>
<td>164,100</td>
<td>196,888</td>
<td>177,635</td>
</tr>
<tr>
<td>Organ Donor</td>
<td>116,038</td>
<td>265,237</td>
<td>277,288</td>
<td>376,293</td>
<td>468,628</td>
</tr>
<tr>
<td>Record Searches</td>
<td>833,634</td>
<td>967,062</td>
<td>926,717</td>
<td>1,033,363</td>
<td>1,096,144</td>
</tr>
<tr>
<td>Reinstatements</td>
<td>81,565</td>
<td>78,469</td>
<td>76,276</td>
<td>74,771</td>
<td>76,857</td>
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<tr>
<td><strong>Miscellaneous</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>License Applications</td>
<td>57,260</td>
<td>62,011</td>
<td>70,685</td>
<td>79,200</td>
<td>85,489</td>
</tr>
<tr>
<td>School Bus Permits</td>
<td>7,398</td>
<td>6,297</td>
<td>7,909</td>
<td>15,271</td>
<td>4,470</td>
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<td>Certified Records</td>
<td>4,874</td>
<td>4,356</td>
<td>4,072</td>
<td>4,198</td>
<td>4,551</td>
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<tr>
<td>Address Changes</td>
<td>23,935</td>
<td>16,917</td>
<td>16,619</td>
<td>15,525</td>
<td>12,723</td>
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<tr>
<td>Branch Processing Fees *</td>
<td>379,561</td>
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<tr>
<td>Other</td>
<td>255,233</td>
<td>318,265</td>
<td>320,845</td>
<td>253,270</td>
<td>142,663</td>
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<tr>
<td><strong>Total Drivers License Transactions</strong></td>
<td>3,060,639</td>
<td>3,790,509</td>
<td>3,669,345</td>
<td>3,777,372</td>
<td>3,724,783</td>
</tr>
</tbody>
</table>

Percent Increase/Decrease from Prior Year

|          | -19.26% | 3.30%  | -2.86%  | 1.41%   | -6.62%   |

* Fiscal Year 2004 was the first year that the Missouri Department of Revenue collected these fees.
### DEPARTMENT OF REVENUE
### MOTOR VEHICLE TRANSACTIONS
### FOR THE LAST FIVE FISCAL YEARS (2000 - 2004)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Vehicle Registration</strong></td>
<td></td>
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<tr>
<td>Trucks</td>
<td>1,418,853</td>
<td>1,410,280</td>
<td>1,370,637</td>
<td>1,650,894</td>
<td>1,301,773</td>
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<td>Buses</td>
<td>12,219</td>
<td>12,397</td>
<td>12,260</td>
<td>13,022</td>
<td>12,812</td>
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<td>Motorcycles</td>
<td>101,362</td>
<td>91,984</td>
<td>83,171</td>
<td>92,873</td>
<td>61,953</td>
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<td>Trailers</td>
<td>339,487</td>
<td>334,629</td>
<td>317,677</td>
<td>334,023</td>
<td>350,833</td>
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<td>Recreational Vehicles</td>
<td>21,507</td>
<td>22,664</td>
<td>33,322</td>
<td>27,699</td>
<td>21,972</td>
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<td>Replacement Plates/Tabs</td>
<td>86,870</td>
<td>88,682</td>
<td>90,196</td>
<td>86,825</td>
<td>74,701</td>
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<td>Miscellaneous</td>
<td>17,997</td>
<td>18,067</td>
<td>20,963</td>
<td>20,761</td>
<td>21,104</td>
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<td><strong>Titles</strong></td>
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<td></td>
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<td>Original</td>
<td>1,726,053</td>
<td>1,694,014</td>
<td>1,705,611</td>
<td>1,642,182</td>
<td>1,614,142</td>
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<td>Lienholder</td>
<td>688,613</td>
<td>294,971</td>
<td>312,172</td>
<td>300,593</td>
<td>394,288</td>
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<td>Duplicate</td>
<td>94,837</td>
<td>91,199</td>
<td>92,478</td>
<td>88,150</td>
<td>86,965</td>
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<td>Salvage</td>
<td>66,775</td>
<td>65,261</td>
<td>61,572</td>
<td>60,776</td>
<td>29,686</td>
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<td>Repossessed</td>
<td>39,751</td>
<td>37,042</td>
<td>35,691</td>
<td>34,523</td>
<td>54,973</td>
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<td>Quick Title Fee</td>
<td>314,081</td>
<td>282,571</td>
<td>286,388</td>
<td>259,585</td>
<td>250,198</td>
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<td>Miscellaneous</td>
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<td>21,703</td>
<td>22,511</td>
<td>19,654</td>
<td>15,219</td>
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<td><strong>Temporary Permits</strong></td>
<td>550,680</td>
<td>561,087</td>
<td>617,405</td>
<td>545,761</td>
<td>496,523</td>
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<td><strong>Miscellaneous</strong></td>
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<td>License Transfers</td>
<td>387,136</td>
<td>384,997</td>
<td>400,815</td>
<td>361,177</td>
<td>390,908</td>
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<td>Code L</td>
<td>21,076</td>
<td>10,956</td>
<td>4,449</td>
<td>5,802</td>
<td>169,206</td>
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<td>Plate Reservations</td>
<td>174,115</td>
<td>178,038</td>
<td>173,451</td>
<td>225,020</td>
<td>168,652</td>
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<tr>
<td>Dealer Plates</td>
<td>82,070</td>
<td>80,435</td>
<td>79,737</td>
<td>78,867</td>
<td>76,480</td>
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<td>Record Searches</td>
<td>59,445</td>
<td>13,996</td>
<td>51,479</td>
<td>365</td>
<td>115,109</td>
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<td>Penalty Fees</td>
<td>622,752</td>
<td>622,543</td>
<td>633,884</td>
<td>736,836</td>
<td>752,477</td>
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<tr>
<td>Disabled Placards</td>
<td>430,883</td>
<td>379,918</td>
<td>358,718</td>
<td>323,917</td>
<td>307,293</td>
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<tr>
<td>Internet Record Search/Inquiry Fees *</td>
<td>139,328</td>
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<td></td>
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<tr>
<td>Branch Processing Fees *</td>
<td>2,178,710</td>
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<td></td>
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<tr>
<td>Other</td>
<td>56,578</td>
<td>49,196</td>
<td>53,930</td>
<td>57,661</td>
<td>67,373</td>
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<tr>
<td><strong>Total Motor Vehicle Transactions</strong></td>
<td>12,906,545</td>
<td>10,033,494</td>
<td>10,018,140</td>
<td>10,969,149</td>
<td>9,895,831</td>
</tr>
</tbody>
</table>

| Percent Increase/Decrease from Prior Year | 28.63% | 0.15% | -8.67% | 10.85% | 0.68% |

* Fiscal Year 2004 was the first year that the Missouri Department of Revenue collected these fees.
### DEPARTMENT OF REVENUE
#### MARINE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2000 - 2004)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Marine Titles</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Watercraft Original Title</td>
<td>51,665</td>
<td>51,330</td>
<td>50,309</td>
<td>50,047</td>
<td>56,571</td>
</tr>
<tr>
<td>Watercraft Duplicate Title</td>
<td>2,606</td>
<td>2,715</td>
<td>2,867</td>
<td>2,671</td>
<td>2,629</td>
</tr>
<tr>
<td>Outboard Motor Original Title</td>
<td>33,455</td>
<td>32,549</td>
<td>32,035</td>
<td>30,774</td>
<td>35,400</td>
</tr>
<tr>
<td>Outboard Motor Duplicate Title</td>
<td>1,315</td>
<td>1,311</td>
<td>1,348</td>
<td>1,317</td>
<td>1,392</td>
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<tr>
<td>Other</td>
<td>4,773</td>
<td>4,336</td>
<td>4,581</td>
<td>4,240</td>
<td>1,275</td>
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<td>Marine Registrations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Watercraft/Motorboat Decals</td>
<td>114,425</td>
<td>117,407</td>
<td>110,776</td>
<td>112,429</td>
<td>119,405</td>
</tr>
<tr>
<td>Outboard Motor Decals</td>
<td>28,138</td>
<td>27,775</td>
<td>27,348</td>
<td>26,999</td>
<td>31,304</td>
</tr>
<tr>
<td>Documented Vessels</td>
<td>4,621</td>
<td>4,887</td>
<td>4,994</td>
<td>4,759</td>
<td>5,090</td>
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<tr>
<td>Miscellaneous</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Replacement Decals</td>
<td>1,036</td>
<td>996</td>
<td>801</td>
<td>746</td>
<td>1,279</td>
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<tr>
<td>Dealer Registrations</td>
<td>3,703</td>
<td>3,327</td>
<td>3,675</td>
<td>3,626</td>
<td>4,125</td>
</tr>
<tr>
<td>Watercraft Numbers</td>
<td>17,973</td>
<td>17,538</td>
<td>17,548</td>
<td>17,366</td>
<td>20,235</td>
</tr>
<tr>
<td>Title Penalties</td>
<td>5,484</td>
<td>5,569</td>
<td>5,348</td>
<td>4,968</td>
<td>5,471</td>
</tr>
<tr>
<td>Boat Identification Plates</td>
<td>595</td>
<td>708</td>
<td>756</td>
<td>686</td>
<td>750</td>
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<tr>
<td>Other</td>
<td>961</td>
<td>847</td>
<td>764</td>
<td>1,750</td>
<td>4,426</td>
</tr>
<tr>
<td><strong>Total Marine Transactions</strong></td>
<td><strong>270,750</strong></td>
<td><strong>271,295</strong></td>
<td><strong>263,150</strong></td>
<td><strong>262,378</strong></td>
<td><strong>289,352</strong></td>
</tr>
</tbody>
</table>

Percent Increase/Decrease from Prior Year

|          | -0.20% | 3.10%  | 0.29%  | -9.32% | -4.28% |

### DEPARTMENT OF REVENUE
#### ALL-TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2000 - 2004)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Titles</td>
<td>27,380</td>
<td>25,012</td>
<td>25,386</td>
<td>21,236</td>
<td>20,693</td>
</tr>
<tr>
<td>Registration/Decals</td>
<td>34,992</td>
<td>31,164</td>
<td>29,498</td>
<td>26,778</td>
<td>23,862</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>6,974</td>
<td>6,864</td>
<td>6,910</td>
<td>5,076</td>
<td>4,476</td>
</tr>
<tr>
<td><strong>Total All-Terrain Vehicle Transactions</strong></td>
<td><strong>69,346</strong></td>
<td><strong>63,040</strong></td>
<td><strong>61,794</strong></td>
<td><strong>53,090</strong></td>
<td><strong>49,031</strong></td>
</tr>
</tbody>
</table>

Percent Increase/Decrease from Prior Year

|          | 10.00% | 2.02%  | 16.39% | 8.28%  | 10.85% |

*Unaudited*
## SUMMARY OF OTHER RECEIPTS

<table>
<thead>
<tr>
<th>Category</th>
<th>FY 04 Amount Collected</th>
<th>FY 03 Amount Collected</th>
<th>Increase/Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Bonds</td>
<td>$6,676,381</td>
<td>$5,740,905</td>
<td>16.3%</td>
</tr>
<tr>
<td>Donations</td>
<td>184,003</td>
<td>100.0</td>
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<tr>
<td>Federal Funds</td>
<td>5,576,692</td>
<td>891,178</td>
<td>525.8</td>
</tr>
<tr>
<td>Interest</td>
<td>286,390</td>
<td>150,061</td>
<td>90.8</td>
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<tr>
<td>Recycling Receipts</td>
<td>10,085</td>
<td>100.0</td>
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<tr>
<td>Surplus Property</td>
<td>1,188</td>
<td>1,806</td>
<td>-34.2</td>
</tr>
<tr>
<td>Unclaimed Property</td>
<td>30,619</td>
<td>73,931</td>
<td>-58.6</td>
</tr>
<tr>
<td>Vendor Refunds</td>
<td>711</td>
<td>4,961</td>
<td>-85.7</td>
</tr>
<tr>
<td>All Other Miscellaneous Receipts</td>
<td>3,216,971</td>
<td>4,695,922</td>
<td>-31.5</td>
</tr>
<tr>
<td><strong>Total Other Receipts</strong></td>
<td><strong>$15,983,040</strong></td>
<td><strong>$11,558,764</strong></td>
<td><strong>38.3%</strong></td>
</tr>
</tbody>
</table>

### Percentage of Fiscal Year 2004 Collections

- Cash Bonds: 41.8%
- Donations: 0.1%
- Federal Funds: 34.9%
- Interest: 1.2%
- Recycling Receipts: 20.1%
- Surplus Property: 0.2%
- Unclaimed Property: 0.1%
- Vendor Refunds: 1.8%
- All Other Miscellaneous Receipts: 34.9%
Non-Appropriated Funds Sources and Application

This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies’ funds not deposited with the State Treasurer.
### DEPARTMENT OF REVENUE

**NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION**

**FOR THE YEAR ENDED JUNE 30, 2004**

<table>
<thead>
<tr>
<th>Name of Fund or Source</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Expenditures</th>
<th>Balance June 30, 2004 (a)</th>
<th>Type of Asset (b)</th>
<th>Asset Value</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DEPARTMENT OF AGRICULTURE:</strong></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mo. State Fair Grounds/Event Escrow Account $</td>
<td>1,049,017</td>
<td>2,188,112</td>
<td>1,941,171</td>
<td>1,215,958</td>
<td>Cash</td>
<td>1,215,958</td>
</tr>
<tr>
<td>Mo. State Fair Foundation</td>
<td>82,290</td>
<td>144,989</td>
<td>136,540</td>
<td>90,609</td>
<td>Cash</td>
<td>90,609</td>
</tr>
<tr>
<td>Mo. State Fair Agricultural Youth Fund $</td>
<td>2,590</td>
<td>82,267</td>
<td>71,787</td>
<td>36,580</td>
<td>Cash</td>
<td>36,580</td>
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<tr>
<td>Mo. State Fair Sheep Producers Fund $</td>
<td>23,823</td>
<td>120</td>
<td></td>
<td>23,943</td>
<td>Cash</td>
<td>23,943</td>
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<tr>
<td><strong>ATTORNEY GENERAL’S OFFICE:</strong></td>
<td></td>
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<td></td>
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<tr>
<td>Merchandising Practices Resolution Fund $</td>
<td>406,296</td>
<td>227,465</td>
<td>385,889</td>
<td>247,872</td>
<td>Cash</td>
<td>247,872</td>
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<tr>
<td>PCH Settlement Account $</td>
<td>3,012,635</td>
<td>6,012,875</td>
<td>6,159,669</td>
<td>2,865,841</td>
<td>Cash</td>
<td>2,865,841</td>
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<tr>
<td><strong>DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:</strong></td>
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</tr>
<tr>
<td>Inmate Account Fund $</td>
<td>3,547,335</td>
<td>27,866,074</td>
<td>27,785,189</td>
<td>3,348,220</td>
<td>Cash</td>
<td>3,348,220</td>
</tr>
<tr>
<td>Inmate Canteen Fund $</td>
<td>3,450,263</td>
<td>27,763,999</td>
<td>26,198,227</td>
<td>5,024,935</td>
<td>Cash</td>
<td>5,024,935</td>
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<td><strong>DEPARTMENT OF ECONOMIC DEVELOPMENT:</strong></td>
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<tr>
<td>Missouri Housing Development MHDC Fund $</td>
<td>356,926,281</td>
<td>165,078,935</td>
<td>191,801,631</td>
<td>330,203,585</td>
<td>Cash, TI</td>
<td>1,669,734,101</td>
</tr>
<tr>
<td>Missouri Development Trust Fund $</td>
<td>30,150,960</td>
<td>8,445,613</td>
<td>2,357,149</td>
<td>57,230,149</td>
<td>Cash, TI, Rec, Ex, Pre Exp</td>
<td>112,224,883</td>
</tr>
<tr>
<td><strong>DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:</strong></td>
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<tr>
<td>Missouri School for the Deaf:</td>
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</tr>
<tr>
<td>Trust Fund $</td>
<td>261,769</td>
<td>12,305</td>
<td>400</td>
<td>273,674</td>
<td>Cash, CS</td>
<td>286,783</td>
</tr>
<tr>
<td>Student and Activities Fund</td>
<td>103,881</td>
<td>177,494</td>
<td>174,411</td>
<td>106,964</td>
<td>Cash</td>
<td>106,964</td>
</tr>
<tr>
<td>Missouri School for the Blind:</td>
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<tr>
<td>Trust Fund $</td>
<td>5,480,108</td>
<td>636,000</td>
<td>695,331</td>
<td>5,420,777</td>
<td>Cash, TN, FA, CS</td>
<td>7,477,267</td>
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<tr>
<td>Activities Fund $</td>
<td>47,155</td>
<td>129,408</td>
<td>124,491</td>
<td>52,072</td>
<td>Cash</td>
<td>52,072</td>
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<tr>
<td>Student Fund $</td>
<td>4,388</td>
<td>7,921</td>
<td>5,399</td>
<td>4,010</td>
<td>Cash</td>
<td>4,010</td>
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<tr>
<td>Handicapped Children's Trust Fund $</td>
<td>378,179</td>
<td>15,579</td>
<td>573</td>
<td>393,185</td>
<td>Cash, CS</td>
<td>405,876</td>
</tr>
</tbody>
</table>

See page 168 for explanation of footnotes. (continued on next page)
### Department of Higher Education:

<table>
<thead>
<tr>
<th>Name of Fund or Source</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Expenditures</th>
<th>Balance June 30, 2004</th>
<th>Type of Asset</th>
<th>Asset Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Missouri Student Loan Program Atom Account</td>
<td>$751,692</td>
<td>265,124,960</td>
<td>264,789,259</td>
<td>$1,087,393</td>
<td>Cash</td>
<td>$1,087,393</td>
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<td>Current General Fund</td>
<td>$13,826,823</td>
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<td>50,353,964</td>
<td>22,943,124</td>
<td>Cash, CD, Inv</td>
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<td>Current Restricted Fund</td>
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<td>15,287,057</td>
<td>16,032,896</td>
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<td>26,210,934</td>
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<td>Loan Funds - Restricted Fund</td>
<td>7,512,149</td>
<td>1,057,691</td>
<td>526,438</td>
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<td>850,885</td>
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<td>Unexpended Plant Restricted Fund</td>
<td>11,493,006</td>
<td>7,017,817</td>
<td>10,589,122</td>
<td>7,921,764</td>
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<td>Harris-Stowe State College:</td>
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<td>Tuition and Student Fees</td>
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<td>Current Funds - Restricted:</td>
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<td>Federal Grants and Contracts</td>
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<td>518,029</td>
<td>447,870</td>
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<td>810</td>
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<td>412,657</td>
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<td>Current Funds (General, Restricted, Auxiliary)</td>
<td>$4,897,736</td>
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<td>45,008,421</td>
<td>5,832,270</td>
<td>Cash, TI, Rec, Pre Exp</td>
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<td>57,732,537</td>
<td>Cash, Rec, TI, Pre Exp, Eq</td>
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<td>Reimbursement from Auxiliary</td>
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<td>Auxiliary Services:</td>
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<td>Student Fees</td>
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<td>Other Income</td>
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<td>Revenue Bond Proceeds</td>
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<td>26,607,480</td>
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See page 168 for explanation of footnotes.
## DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2004

(continued from previous page)

### DEPARTMENT OF HIGHER EDUCATION  
(continued):

#### Northwest Missouri State University:

<table>
<thead>
<tr>
<th>Name of Fund or Source</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Expenditures</th>
<th>Balance June 30, 2004 (a)</th>
<th>Type of Asset (b)</th>
<th>Asset Value</th>
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</thead>
<tbody>
<tr>
<td>General Operating and Designated</td>
<td>$ 7,679,453</td>
<td>42,369,585</td>
<td>37,583,915</td>
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<td>Cash,Inv,Receiv</td>
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<td>$ 14,304,067</td>
<td>14,391,067</td>
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<td>29,774,000</td>
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<td>Restricted</td>
<td>576,193</td>
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<td>6,631,208</td>
<td>590,488</td>
<td>Cash</td>
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<td>Loan Fund</td>
<td>2,950,899</td>
<td>111,278</td>
<td>117,384</td>
<td>2,944,293</td>
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<td>Plant Fund:</td>
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<td>Renewals and Replacements</td>
<td>1,183,595</td>
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<td>1,827,282</td>
<td>378,489</td>
<td>Cash</td>
<td>4,067,260</td>
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<td>Retirement of Intangibles</td>
<td>2,735,696</td>
<td>4,286,283</td>
<td>3,885,038</td>
<td>3,136,841</td>
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<td>6,888,766</td>
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<td>Investment in Plant</td>
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<td>112,247,714</td>
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#### Southeast Missouri State University:

<table>
<thead>
<tr>
<th>Name of Fund or Source</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Expenditures</th>
<th>Balance June 30, 2004 (a)</th>
<th>Type of Asset (b)</th>
<th>Asset Value</th>
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<tbody>
<tr>
<td>Current Fund:</td>
<td>$ 24,257,010</td>
<td>104,919,823</td>
<td>97,882,267</td>
<td>28,294,566</td>
<td>Cash,TreasuryReceiv</td>
<td>32,972,548</td>
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<td>Loan Fund:</td>
<td>4,786,239</td>
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<td>6,264</td>
<td>5,004,469</td>
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<td>Endowment and Similar Funds:</td>
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<td>Plant Fund</td>
<td>152,601,615</td>
<td>15,937,601</td>
<td>20,899,941</td>
<td>147,639,275</td>
<td>Cash,Receiv,Bond,Equity</td>
<td>256,938,782</td>
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<td>Agency Fund</td>
<td>133,837</td>
<td>457,342</td>
<td>348,675</td>
<td>242,504</td>
<td>Cash</td>
<td>246,048</td>
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#### Southeast Missouri State University:

<table>
<thead>
<tr>
<th>Name of Fund or Source</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Expenditures</th>
<th>Balance June 30, 2004 (a)</th>
<th>Type of Asset (b)</th>
<th>Asset Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Operating Fund:</td>
<td>$ 13,689,207</td>
<td>66,678,547</td>
<td>64,852,552</td>
<td>15,545,202</td>
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<td>Undesignated Fund</td>
<td>4,670,511</td>
<td>21,802,536</td>
<td>21,211,090</td>
<td>5,261,957</td>
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<td>Total General Operating Fund</td>
<td>18,359,718</td>
<td>88,481,083</td>
<td>86,063,642</td>
<td>20,807,159</td>
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<tr>
<td>Auxiliary Enterprises:</td>
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<tr>
<td>Bookscore</td>
<td>2,073,099</td>
<td>2,570,225</td>
<td>2,140,010</td>
<td>2,503,314</td>
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<tr>
<td>Parking</td>
<td>2,049,444</td>
<td>2,755,446</td>
<td>3,484,884</td>
<td>1,340,306</td>
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<tr>
<td>Athletics</td>
<td>(147,129)</td>
<td>6,690,209</td>
<td>6,538,353</td>
<td>4,727</td>
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<td>Student Union</td>
<td>1,165,383</td>
<td>2,036,012</td>
<td>1,958,020</td>
<td>2,043,575</td>
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<td>Housing</td>
<td>5,966,659</td>
<td>16,362,674</td>
<td>22,974,502</td>
<td>2,354,831</td>
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<td>Hannan Student Center</td>
<td>550,072</td>
<td>1,388,460</td>
<td>1,398,256</td>
<td>744,276</td>
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<td>Total Auxiliary Enterprises</td>
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<td>35,053,626</td>
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<tr>
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<td>24,465,421</td>
<td>5,832,416</td>
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<td>11,113,748</td>
<td>3,026,759</td>
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See page 168 for explanation of footnotes.  
(continued on next page)
### DEPARTMENT OF REVENUE
### NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
### FOR THE YEAR ENDED JUNE 30, 2004

(continued from previous page)

<table>
<thead>
<tr>
<th>Name of Fund or Source</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Expenditures June 30, 2004 (a)</th>
<th>Type of Asset (b)</th>
<th>Asset Value</th>
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</thead>
<tbody>
<tr>
<td><strong>DEPARTMENT OF HIGHER EDUCATION</strong> (continued):**</td>
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<td>Truman State University:</td>
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<tr>
<td>Current Funds - Unrestricted</td>
<td>$34,129,875</td>
<td>39,127,369</td>
<td>30,557,950</td>
<td>Cash, LiInv, Rec</td>
<td>53,342,464</td>
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<tr>
<td>Current Funds - Restricted</td>
<td>4,386,969</td>
<td>2,938,087</td>
<td>3,849,409</td>
<td>Cash, Rec</td>
<td>7,734,386</td>
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<td>Plant Fund</td>
<td>19,397,080</td>
<td>9,932,708</td>
<td>9,116,420</td>
<td>Cash, TL, Rec</td>
<td>115,037,815</td>
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<td>University of Missouri:</td>
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<td>Unrestricted Current Funds</td>
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<td>271,610,000</td>
<td>Cash, TL, Rec</td>
<td>165,236,000</td>
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| **DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:**        |                       |          |                                 |                   |             |
| Division of Employment Security:                          |                       |          |                                 |                   |             |
| Unemployment Compensation Fund                            | $18,140,702           | 782,642,682 | 697,380,304                     | Cash              | 104,503,080 |

| **DEPARTMENT OF MENTAL HEALTH:**                         |                       |          |                                 |                   |             |
| Albany Regional Center                                    | $127,184               | 1,692,685 | 1,634,230                       | Cash              | 185,649     |
| Belleville Habilitation Center                            | 275,986                | 2,666,509 | 2,479,801                       | Cash              | 462,214     |
| Central Missouri Regional Center                          | 237,339                | 4,081,693 | 4,041,933                       | Cash              | 277,045     |
| Cottonwood Residential Treatment Center                   | 1,201                  | 6,852     | 6,948                          | Cash              | 1,195       |
| Fulton State Hospital                                    | 300,027                | 2,525,103 | 2,473,894                       | Cash              | 351,965     |
| Hannibal Regional Center                                  | 173,463                | 2,403,913 | 2,350,953                       | Cash              | 226,423     |
| Hawthorn Children's Psychiatric Hospital                  | 173                    | 417       | 590                            | Cash              | 226,423     |
| Higginsville Habilitation Center                          | 105,118                | 1,352,493 | 1,335,909                       | Cash              | 121,702     |
| Joplin Regional Center                                    | 513,947                | 2,600,140 | 2,579,620                       | Cash              | 534,467     |
| Kansas City Regional Center                               | 777,039                | 8,026,400 | 8,149,006                       | Cash              | 654,433     |
| Kirksville Regional Center                                | 103,866                | 1,206,856 | 1,244,385                       | Cash              | 95,737      |
| Marshall Habilitation Center                              | 179,415                | 2,003,910 | 2,003,432                       | Cash              | 179,893     |
| Metro St. Louis Psychiatric Center:                      |                       |          |                                 |                   |             |
| Non-Appropriated Fund                                     | 2,238                  | 71,421    | 60,847                         | Cash              | 13,502      |
| Total Domiciled Stock                                     | 12,363                 | 12,363    | Cash                           | CS                | 11,985      |
| MidMissouri Mental Health Center                          | 80                     | 76,756    | 76,204                         | Cash              | 632         |
| Missouri Sexual Offender Treatment Center                 | 5,194                  | 18,821    | 13,213                         | Cash              | 10,820      |
| Nevada Habilitation Center                                | 115,955                | 841,116   | 845,039                        | Cash              | 110,772     |
| Northwest Mo. Psychiatric Rehabilitation Center          | 134,525                | 855,318   | 862,059                        | Cash              | 127,784     |
| Poplar Bluff Regional Center                              | 214,559                | 1,702,565 | 1,764,868                      | Cash              | 212,956     |
| Rolls Regional Center                                     | 260,435                | 2,116,764 | 2,103,522                      | Cash              | 273,077     |

See page 168 for explanation of footnotes. (continued on next page)
**DEPARTMENT OF REVENUE**  
**NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION**  
**FOR THE YEAR ENDED JUNE 30, 2004**

<table>
<thead>
<tr>
<th>Name of Fund or Source</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Expenditures June 30, 2004</th>
<th>Type of Asset (b)</th>
<th>Asset Value</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>(a)</td>
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<td><strong>DEPARTMENT OF MENTAL HEALTH</strong> (continued):</td>
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<td>Sikeston Regional Center</td>
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<td>$1,532,174</td>
<td>Cash</td>
<td>$185,277</td>
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<td>Southeast Mo. Mental Health</td>
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<td>2,099,827</td>
<td>Cash</td>
<td>$166,897</td>
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<td>Southeast Mo. Residential Services</td>
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<td>481,966</td>
<td>482,934</td>
<td>Cash</td>
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<td>Southwest Mo. Mental Health</td>
<td>17,953</td>
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<td>Cash</td>
<td>11,740</td>
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<td>Springfield Regional Center</td>
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<td>St. Louis Developmental Dis. Treatment Center</td>
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<td>1,717,876</td>
<td>Cash</td>
<td>201,843</td>
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<tr>
<td>St. Louis Regional Center</td>
<td>743,664</td>
<td>6,341,502</td>
<td>6,339,162</td>
<td>Cash</td>
<td>746,004</td>
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<tr>
<td>St. Louis Psychiatric Rehabilitation Center</td>
<td>431,926</td>
<td>3,618,433</td>
<td>3,605,498</td>
<td>Cash</td>
<td>444,861</td>
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<td>Western Missouri Mental Health</td>
<td>36,723</td>
<td>360,914</td>
<td>350,746</td>
<td>Cash</td>
<td>46,891</td>
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<td><strong>OFFICE OF ADMINISTRATION:</strong></td>
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<tr>
<td>KC and St. Louis Earnings Tax Account</td>
<td>$70,932</td>
<td>2,277,980</td>
<td>2,201,331</td>
<td>Cash, Repo</td>
<td>147,900</td>
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<td>Missouri Savings Bond Account</td>
<td>6,125</td>
<td>766,184</td>
<td>746,816</td>
<td>Cash</td>
<td>45,473</td>
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<td>Old Age Survivors Disability and Health Insurance Trust Fund</td>
<td>3,741</td>
<td>273,301,342</td>
<td>273,301,978</td>
<td>Cash</td>
<td>3,105</td>
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<tr>
<td>MO State Employees Deferred Comp. Fund</td>
<td>36,401</td>
<td>70,888,583</td>
<td>70,813,637</td>
<td>Cash</td>
<td>11,347</td>
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<td>State of MO Cafeteria Plan Account</td>
<td>13,535</td>
<td>241,554</td>
<td>253,376</td>
<td>Cash</td>
<td>1,713</td>
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<tr>
<td><strong>DEPARTMENT OF PUBLIC SAFETY:</strong></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Missouri State Highway Patrol:</td>
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<tr>
<td>Emergency Expense Fund</td>
<td>$18,870</td>
<td>38</td>
<td>18,908</td>
<td>Cash</td>
<td>18,908</td>
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<tr>
<td>Patrol Equipment Fund</td>
<td>14,683</td>
<td>98,183</td>
<td>95,624</td>
<td>Cash</td>
<td>12,632</td>
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<td>Patrol Benefit Fund</td>
<td>28,209</td>
<td>1,370</td>
<td>3,200</td>
<td>Cash</td>
<td>26,469</td>
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<tr>
<td><strong>Mo. Veterans’ Home, Cape Girardeau:</strong></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residents Cash Fund</td>
<td>232,112</td>
<td>2,712,773</td>
<td>2,808,224</td>
<td>Cash</td>
<td>136,661</td>
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<tr>
<td>Fiduciary Residents Cash Fund</td>
<td>60,136</td>
<td>56,329</td>
<td>3,807</td>
<td>Cash</td>
<td>3,807</td>
</tr>
<tr>
<td>Veterans’ Home Foundation</td>
<td>306,933</td>
<td>364,472</td>
<td>304,823</td>
<td>Cash, CD, Rec, CS</td>
<td>366,582</td>
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<tr>
<td><strong>Mo. Veterans’ Home, Mexico:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Assistance League</td>
<td>249,801</td>
<td>215,641</td>
<td>189,978</td>
<td>Cash</td>
<td>374,864</td>
</tr>
<tr>
<td>Residents Cash Fund</td>
<td>109,125</td>
<td>2,731,910</td>
<td>2,733,966</td>
<td>Cash</td>
<td>105,069</td>
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<tr>
<td>Fiduciary Residents Cash Fund</td>
<td>22,744</td>
<td>60,813</td>
<td>61,644</td>
<td>Cash</td>
<td>21,913</td>
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<tr>
<td><strong>Mo. Veterans’ Home, Mt. Vernon:</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Assistance League</td>
<td>562,605</td>
<td>60,363</td>
<td>32,440</td>
<td>Cash</td>
<td>590,588</td>
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<tr>
<td>Residents Cash Fund</td>
<td>94,734</td>
<td>1,899,944</td>
<td>1,792,917</td>
<td>Cash</td>
<td>111,761</td>
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<tr>
<td>Fiduciary Residents Cash Fund</td>
<td>42,128</td>
<td>42,128</td>
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</tr>
</tbody>
</table>

See page 168 for explanation of footnotes. (continued on next page)
**DEPARTMENT OF PUBLIC SAFETY:**

(continued):

<table>
<thead>
<tr>
<th>Name of Fund or Source</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Expenditures</th>
<th>Balance June 30, 2004 (a)</th>
<th>Type of Asset (b)</th>
<th>Asset Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mo. Veterans’ Home, St. James: Assistance League</td>
<td>$190,969</td>
<td>106,724</td>
<td>104,721</td>
<td>192,972</td>
<td>Cash, CD</td>
<td>192,972</td>
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<tr>
<td>Residents Cash Fund</td>
<td>189,652</td>
<td>2,696,228</td>
<td>2,671,918</td>
<td>214,362</td>
<td>Cash</td>
<td>214,362</td>
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<tr>
<td>VA Fiduciary Fund</td>
<td>11,748</td>
<td>67,873</td>
<td>79,621</td>
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<td>Cash</td>
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<tr>
<td>Social Security Beneficiaries Account</td>
<td></td>
<td>58,073</td>
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<td>Cash</td>
<td></td>
</tr>
<tr>
<td>Mo. Veterans’ Home, St. Louis: Residents Cash Fund</td>
<td>383,723</td>
<td>3,621,083</td>
<td>3,598,745</td>
<td>406,061</td>
<td>Cash</td>
<td>406,061</td>
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<tr>
<td>Veterans’ Home Committee</td>
<td>55,387</td>
<td></td>
<td></td>
<td></td>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td>Mo. Veterans’ Home, Warrensburg: Residents Cash Fund</td>
<td>37,429</td>
<td>615,519</td>
<td>588,300</td>
<td>66,649</td>
<td>Cash</td>
<td>66,649</td>
</tr>
<tr>
<td>Mo. Veterans’ Cemetery, Springfield: Assistance League</td>
<td>16,167</td>
<td></td>
<td></td>
<td></td>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td>Mo. Veterans’ Commission, Cameron: Assistance League</td>
<td>40,810</td>
<td>55,894</td>
<td>47,177</td>
<td>49,527</td>
<td>Cash, CD</td>
<td>49,527</td>
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<tr>
<td>Residents Cash Fund</td>
<td>76,016</td>
<td>741,444</td>
<td>721,231</td>
<td>96,429</td>
<td>Cash</td>
<td>96,429</td>
</tr>
<tr>
<td>Mo. Veterans’ Commission Foundation, Inc.</td>
<td>33,721</td>
<td>22,410</td>
<td>25,210</td>
<td>30,921</td>
<td>Cash</td>
<td>30,921</td>
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</table>

**RETRIEVAL SYSTEMS:**

<table>
<thead>
<tr>
<th>Name of Fund or Source</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Expenditures</th>
<th>Balance June 30, 2004 (a)</th>
<th>Type of Asset (b)</th>
<th>Asset Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mo. State Employees Retirement System</td>
<td>$5,190,418,601</td>
<td>1,042,548,317</td>
<td>373,479,943</td>
<td>5,859,486,975</td>
<td>Cash, Rec, TL, Eq</td>
<td>7,237,230,981</td>
</tr>
<tr>
<td>Judicial Plan</td>
<td>30,362,888</td>
<td>26,435,509</td>
<td>17,696,065</td>
<td>39,705,632</td>
<td>Cash, Rec, TL, Eq</td>
<td>48,140,057</td>
</tr>
<tr>
<td>Mo. State Employees Medical Care Plan, Life and LTD Insurance Program</td>
<td>330,559</td>
<td>26,232,545</td>
<td>26,245,743</td>
<td>317,261</td>
<td>Rec, TL, Cash</td>
<td>2,828,128</td>
</tr>
<tr>
<td>Public School Retirement System of Missouri</td>
<td>20,047,981,537</td>
<td>3,168,430,671</td>
<td>1,066,032,303</td>
<td>22,150,379,905</td>
<td>Cash, Rec, TL, Eq, Pre Exp</td>
<td>23,792,387,454</td>
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<tr>
<td>Non-Teacher School Employee Retirement System of Missouri</td>
<td>1,677,769,645</td>
<td>299,001,056</td>
<td>88,500,787</td>
<td>1,888,269,914</td>
<td>Cash, Rec, TL, Eq, Pre Exp</td>
<td>2,053,046,751</td>
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</tbody>
</table>

**DEPARTMENT OF REVENUE(e):**

See page 168 for explanation of footnotes. (continued on next page)
### DEPARTMENT OF REVENUE

#### NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION

FOR THE YEAR ENDED JUNE 30, 2004

<table>
<thead>
<tr>
<th>Name of Fund or Source</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Expenditures</th>
<th>Balance June 30, 2004 (a)</th>
<th>Type of Asset (b)</th>
<th>Asset Value</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DEPARTMENT OF SOCIAL SERVICES:</strong></td>
<td></td>
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<tr>
<td>Family Support Trust Fund</td>
<td>$13,987,000</td>
<td>594,454,288</td>
<td>595,029,955</td>
<td>13,411,303</td>
<td>Cash,TI</td>
<td>13,411,303</td>
</tr>
<tr>
<td>Division of Youth Services:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Northeast Community Treatment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Center Canteen Fund</td>
<td>40</td>
<td>846</td>
<td>755</td>
<td>131</td>
<td>Cash,Imm</td>
<td>255</td>
</tr>
<tr>
<td>Babler Lodge Canteen Fund</td>
<td>54</td>
<td>130</td>
<td>150</td>
<td>34</td>
<td>Cash</td>
<td>34</td>
</tr>
<tr>
<td>W.E. Sears Youth Center</td>
<td>436</td>
<td>1,001</td>
<td>681</td>
<td>756</td>
<td>Cash</td>
<td>756</td>
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<tr>
<td>Excels School Canteen Fund</td>
<td>102</td>
<td>25</td>
<td>127</td>
<td></td>
<td>Cash</td>
<td>127</td>
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<td><strong>DEPARTMENT OF TRANSPORTATION:</strong></td>
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<tr>
<td>Local Fund</td>
<td>$34,758,661</td>
<td>12,810,587</td>
<td>25,410,943</td>
<td>22,158,305</td>
<td>Cash,TI</td>
<td>22,158,305</td>
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<tr>
<td>Insurance Plan-Cash</td>
<td>14,752,394</td>
<td>83,317,314</td>
<td>84,199,466</td>
<td>13,870,242</td>
<td>Cash</td>
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<tr>
<td>Insurance Plan-Investments</td>
<td>12,924,800</td>
<td>71,067,020</td>
<td>72,968,000</td>
<td>11,924,640</td>
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<tr>
<td>Insurance Plan-Accessed Interest</td>
<td>80,989</td>
<td>72,708</td>
<td>8,281</td>
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<td>FA</td>
<td>8,281</td>
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<tr>
<td>Insurance Plan-Receivables</td>
<td>14,892</td>
<td>11,151,425</td>
<td>11,151,466</td>
<td>15,151</td>
<td>Rec</td>
<td>15,151</td>
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<tr>
<td>Self Insurance Plan-Cash</td>
<td>594,097</td>
<td>43,127,636</td>
<td>43,721,733</td>
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<td>Cash</td>
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<tr>
<td>Self Insurance Plan-Investments</td>
<td>24,915,020</td>
<td>29,238,198</td>
<td>23,750,900</td>
<td>26,663,718</td>
<td>FA</td>
<td>26,663,718</td>
</tr>
<tr>
<td>Self Insurance Plan-Endevco</td>
<td>20,188</td>
<td>(1,376)</td>
<td>199,812</td>
<td></td>
<td>FA</td>
<td>199,812</td>
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<tr>
<td>Self Insurance Plan-Receivables</td>
<td>15,077</td>
<td>903,428</td>
<td>214,472</td>
<td></td>
<td>Rec</td>
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<tr>
<td>Finance Corporation-Highway</td>
<td>12,065,064</td>
<td>143,329</td>
<td>12,208,393</td>
<td></td>
<td>Cash</td>
<td>12,208,393</td>
</tr>
<tr>
<td>Finance Corporation-Transit</td>
<td>27,816,624</td>
<td>10,329,804</td>
<td>9,983,408</td>
<td>28,162,930</td>
<td>Cash</td>
<td>28,162,930</td>
</tr>
<tr>
<td>Finance Corporation-Transportation</td>
<td>32,904,083</td>
<td>10,670,643</td>
<td>9,662,408</td>
<td>33,912,318</td>
<td>Rec</td>
<td>33,912,318</td>
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<tr>
<td><strong>STATE TREASURER'S OFFICE:</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Special Obligation Refunding Bond:</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Depreciation and Replacement</td>
<td>$1,019,704</td>
<td>12,197</td>
<td>19,704</td>
<td>1,012,197</td>
<td>Cash,ReposFA</td>
<td>1,011,895</td>
</tr>
<tr>
<td>BPB A2001:</td>
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</tr>
<tr>
<td>Const. JCCC</td>
<td>59,530,681</td>
<td>512,425</td>
<td>44,591,255</td>
<td>15,451,871</td>
<td>Cash,ReposFA</td>
<td>15,447,249</td>
</tr>
<tr>
<td>Const. WMMHC</td>
<td>5,634,743</td>
<td>49,866</td>
<td>5,352,533</td>
<td>332,086</td>
<td>Cash,ReposFA</td>
<td>331,986</td>
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<tr>
<td>Const. DNR Building</td>
<td>17,776,780</td>
<td>180,158</td>
<td>11,208,208</td>
<td>6,648,730</td>
<td>Cash,ReposFA</td>
<td>6,646,741</td>
</tr>
<tr>
<td><strong>TOTAL NON-APPROPRIATED FUNDS</strong></td>
<td>$27,735,712,103</td>
<td>9,212,411,213</td>
<td>6,488,606,707</td>
<td>30,489,516,609</td>
<td></td>
<td>36,925,607,093</td>
</tr>
</tbody>
</table>

See page 168 for explanation of footnotes. (continued on next page)
### DEPARTMENT OF REVENUE
### NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
### FOR THE YEAR ENDED JUNE 30, 2004

<table>
<thead>
<tr>
<th>Name of Fund or Source</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Expenditures</th>
<th>Balance June 30, 2004 (a)</th>
<th>Type of Asset (b)</th>
<th>Asset Value</th>
</tr>
</thead>
</table>

(continued from previous page)

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 2003, are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Department of Revenue's Fiscal Year 2003 Comprehensive Annual Financial Report.

(b) Tl - Temporary Investments  
FA - Federal Agency Securities  
TN - Treasury Note  
TB - Treasury Bill  
Pre Exp - Prepaid Expenses  
Rece. - Accounts Receivable  
Inv. - Inventories  
Bldg. - Buildings  
Repo. - Repurchase Agreement  
Eq. - Equipment  
CD - Certificate of Deposit  
CS - Common Stock  
CWIP - Construction Work In Progress

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Combining Schedule of Changes in Assets and Liabilities - All Agency Funds beginning on page 75. Additional information about these funds is provided in the Notes to the Financial Statements and Agency Fund Descriptions beginning on page 70.
Missouri Department of Revenue

State Treasurer’s Report

These schedules provide data on fiscal year end balances in various state funds and depositories that state funds are located, including the type of deposit.
## Average Fund Balances and Invested Balances

**For Fiscal Year Ended June 30, 2004**

<table>
<thead>
<tr>
<th>Month</th>
<th>Average Daily Balance of State Funds</th>
<th>Average Daily Invested Balance (a)</th>
<th>Average Daily Percentage of State Funds Invested</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 2003</td>
<td>$2,851,243,004</td>
<td>$2,914,753,548</td>
<td>102.23%</td>
</tr>
<tr>
<td>August</td>
<td>2,711,771,936</td>
<td>2,711,725,467</td>
<td>100.00%</td>
</tr>
<tr>
<td>September</td>
<td>2,728,086,181</td>
<td>2,719,939,992</td>
<td>99.70%</td>
</tr>
<tr>
<td>October</td>
<td>2,748,953,000</td>
<td>2,748,253,608</td>
<td>99.97%</td>
</tr>
<tr>
<td>November</td>
<td>2,793,641,804</td>
<td>2,797,045,595</td>
<td>100.12%</td>
</tr>
<tr>
<td>December</td>
<td>3,070,707,485</td>
<td>3,065,985,864</td>
<td>99.85%</td>
</tr>
<tr>
<td>January 2004</td>
<td>3,197,356,834</td>
<td>3,185,635,710</td>
<td>99.63%</td>
</tr>
<tr>
<td>February</td>
<td>3,111,053,995</td>
<td>3,122,745,650</td>
<td>100.38%</td>
</tr>
<tr>
<td>March</td>
<td>2,920,317,176</td>
<td>2,926,666,527</td>
<td>100.22%</td>
</tr>
<tr>
<td>April</td>
<td>3,009,316,560</td>
<td>2,983,059,269</td>
<td>99.13%</td>
</tr>
<tr>
<td>May</td>
<td>3,204,571,034</td>
<td>3,215,630,441</td>
<td>100.35%</td>
</tr>
<tr>
<td>June</td>
<td>3,115,208,708</td>
<td>3,127,417,379</td>
<td>100.39%</td>
</tr>
</tbody>
</table>

**Daily Average (b)**

| | $2,955,185,643 | $2,959,904,921 | 100.16% |

Average Return on State Funds Invested (c) 1.63%

(a) The Average Daily Invested Balances column does not include compensating balances as the interest on these balances is used to pay for bank service costs and not distributed to state funds as interest earnings.

(b) Year-to-Date Weighted Average.

(c) Represents Year-to-Date.
# TREASURER OF THE STATE OF MISSOURI
## TIME DEPOSITS
### BALANCE IN VARIOUS BANKS
#### June 30, 2004

<table>
<thead>
<tr>
<th>Location</th>
<th>Bank</th>
<th>Balance</th>
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(continued on next page)
## TREASURER OF THE STATE OF MISSOURI

### TIME DEPOSITS

#### BALANCE IN VARIOUS BANKS

**June 30, 2004**

(continued from previous page)

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<tr>
<th>Location</th>
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<td>Farmers Bank</td>
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<td>Citizens National Bank of Greater St. Louis</td>
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<td>Community Bank of Marshall</td>
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<td>Portageville</td>
<td>Farmers Bank of Portageville</td>
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TREASURER OF THE STATE OF MISSOURI  
TIME DEPOSITS  
BALANCE IN VARIOUS BANKS  
June 30, 2004

(continued from previous page)

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**Minnesota:**

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**TOTAL** $395,429,355
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TREASURER OF THE STATE OF MISSOURI  
TIME DEPOSITS  
BALANCE IN VARIOUS BANKS  
June 30, 2004  

Unaudited
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<tr>
<th>Fund</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Interagency Billings &amp; Receipts By Transfer</th>
<th>Disbursements By Warrant</th>
<th>Interagency Billings &amp; Disbursements By Transfer</th>
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* In prior years, this fund was named the Lieutenant Governor-Federal and Other fund.
<table>
<thead>
<tr>
<th>Fund</th>
<th>Balance June 30, 2003</th>
<th>receipts</th>
<th>Interagency Billings &amp; Receipts By Transfer</th>
<th>Disbursements By Warrant</th>
<th>Interagency Billings &amp; Disbursements By Transfer</th>
<th>Balance June 30, 2004</th>
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<tbody>
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<td>3,574,431</td>
<td>665,459,238</td>
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(continued on next page)
### Treasurer of the State of Missouri

#### Fund Balances

**For Fiscal Year Ended June 30, 2004**

(continued from previous page)

<table>
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<tr>
<th>Fund</th>
<th>Balance June 30, 2003</th>
<th>Receipts</th>
<th>Interagency Billings &amp; Receipts By Transfer</th>
<th>Disbursements By Warrant</th>
<th>Interagency Billings &amp; Disbursements By Transfer</th>
<th>Balance June 30, 2004</th>
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### TREASURER OF THE STATE OF MISSOURI
#### FUND BALANCES
#### FOR FISCAL YEAR ENDED JUNE 30, 2004

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<th>Disbursements By Transfer</th>
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<th>By Transfer</th>
<th>Disbursements By Warrant</th>
<th>Interagency Billings &amp; Disbursements By Transfer</th>
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### Treasurers of the State of Missouri Fund Balances

**For Fiscal Year Ended June 30, 2004**

(continued from previous page)

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</table>
## General Obligation Bonds

### For Fiscal Year Ended June 30, 2004

<table>
<thead>
<tr>
<th>Bond Issue</th>
<th>Issue Date</th>
<th>Maturity Date</th>
<th>Interest Rate</th>
<th>Issued</th>
<th>Retired</th>
<th>Outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Water Pollution Control Bonds:</strong> (a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Series A, 1995*</td>
<td>April 1, 1995</td>
<td>April 1, 2005</td>
<td>5.12% - 8.0%</td>
<td>$30,000,000</td>
<td>$29,050,000</td>
<td>$950,000</td>
</tr>
<tr>
<td>Series A, 1996*</td>
<td>August 1, 1996</td>
<td>August 1, 2006</td>
<td>5.2% - 6.25%</td>
<td>35,000,000</td>
<td>31,835,000</td>
<td>3,165,000</td>
</tr>
<tr>
<td>Series A, 1998</td>
<td>June 1, 1998</td>
<td>June 1, 2023</td>
<td>4.25% - 6.25%</td>
<td>35,000,000</td>
<td>5,310,000</td>
<td>29,690,000</td>
</tr>
<tr>
<td>Series A, 1999</td>
<td>October 1, 1999</td>
<td>October 1, 2024</td>
<td>4.5% - 7.5%</td>
<td>20,000,000</td>
<td>1,885,000</td>
<td>18,115,000</td>
</tr>
<tr>
<td>Series A, 2001</td>
<td>June 1, 2001</td>
<td>June 1, 2026</td>
<td>4.0% - 7.0%</td>
<td>20,000,000</td>
<td>1,455,000</td>
<td>18,545,000</td>
</tr>
<tr>
<td>Series A, 2002</td>
<td>August 1, 2002</td>
<td>August 1, 2027</td>
<td>3.0% - 5.25%</td>
<td>30,000,000</td>
<td>695,000</td>
<td>29,305,000</td>
</tr>
<tr>
<td>Series A, 2003 **</td>
<td>October 15, 2002</td>
<td>October 1, 2021</td>
<td>3.375% - 5.0%</td>
<td>147,710,000</td>
<td></td>
<td>147,710,000</td>
</tr>
<tr>
<td>Series A, 2003 **</td>
<td>August 1, 2003</td>
<td>August 1, 2016</td>
<td>3.25% - 6.0%</td>
<td>74,655,000</td>
<td></td>
<td>74,655,000</td>
</tr>
<tr>
<td><strong>Total Water Pollution Control Bonds</strong></td>
<td></td>
<td></td>
<td></td>
<td>$392,965,000</td>
<td>$70,230,000</td>
<td>$322,135,000</td>
</tr>
</tbody>
</table>

| **Third State Building Bonds:** (b) | | | | | | |
| Series A, 2002 ** | October 15, 2002 | October 1, 2012 | 3.375% - 5.0% | $211,630,000 | $7,275,000 | $204,355,000 |
| Series A, 2003 ** | August 1, 2003 | August 1, 2012 | 3.25% - 6.0% | 75,655,000 | | 75,655,000 |
| **Total Third State Building Bonds** | | | | $287,285,000 | $7,275,000 | $280,010,000 |

| **Fourth State Building Bonds:** (c) | | | | | | |
| Series A, 1995* | April 1, 1995 | April 1, 2005 | 5.12% - 8.0% | $75,000,000 | $72,630,000 | $2,370,000 |
| Series A, 1996* | August 1, 1996 | August 1, 2006 | 5.2% - 6.25% | 125,000,000 | 113,600,000 | 11,400,000 |
| Series A, 1998 | June 1, 1998 | June 1, 2023 | 4.25% - 6.25% | 50,000,000 | 7,850,000 | 42,150,000 |
| Series A, 2002 ** | October 15, 2002 | October 1, 2021 | 3.375% - 5.0% | 154,840,000 | | 154,840,000 |
| **Total Fourth State Building Bonds** | | | | $404,840,000 | $193,005,000 | $210,035,000 |

| **Stormwater Control Bonds:** (d) | | | | | | |
| Series A, 1999 | October 1, 1999 | October 1, 2024 | 4.5% - 7.5% | $20,000,000 | $1,885,000 | $18,115,000 |
| Series A, 2001 | June 1, 2001 | June 1, 2026 | 4.0% - 7.0% | 10,000,000 | 730,000 | 9,270,000 |
| Series A, 2002 | August 1, 2002 | August 1, 2027 | 3.0% - 5.25% | 15,000,000 | 345,000 | 14,655,000 |
| **Total Stormwater Control Bonds** | | | | $45,000,000 | $2,960,000 | $42,040,000 |

| **Total General Obligation Bonds** | | | | $1,179,485,000 | $274,370,000 | $855,115,000 |

* Bonds Refunded
** Refunding Bonds

(a) The Water Pollution Control Bonds are used to provide funds for the protection of the environment through the control of water pollution. The total amount authorized for issuance is $725,000,000.

(b) Proceeds from the Third State Building Bonds are used to provide funds for improvements of state buildings and property. The total amount authorized for issuance is $600,000,000.

(c) Proceeds from the Fourth State Building Bonds are used to provide funds for building construction, purchase and/or improvements for institutions of higher education, the Department of Corrections, and the Division of Youth Services. The total amount authorized for issuance is $250,000,000.

(d) Proceeds from Stormwater Control Bonds are used to provide funds for the protection of the environment through the control of stormwater. The total amount authorized for issuance is $200,000,000.
# Treasurer of the State of Missouri
## Funds Invested in U.S. Securities
### June 30, 2004

<table>
<thead>
<tr>
<th>Invested for</th>
<th>Investments</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Treasury Funds:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Pool</td>
<td>Repurchase Agreements</td>
<td>$219,205,000</td>
</tr>
<tr>
<td></td>
<td>U.S. Government Securities*</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and Commercial Paper</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Maturity Less Than Five Years**</td>
<td>1,777,982,698</td>
</tr>
<tr>
<td>General Obligation Bond Pool</td>
<td>Repurchase Agreements</td>
<td>137,093,000</td>
</tr>
<tr>
<td></td>
<td>U.S. Government Securities*</td>
<td></td>
</tr>
<tr>
<td></td>
<td>and Commercial Paper</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Maturity Less Than Five Years</td>
<td>414,825,077</td>
</tr>
<tr>
<td><strong>Non-Expendable Trust Funds</strong>*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Seminary Fund</td>
<td>Government Securities</td>
<td></td>
</tr>
<tr>
<td></td>
<td>With Various Maturity Dates</td>
<td>3,887,000</td>
</tr>
<tr>
<td>State Public School Fund</td>
<td>Government Securities</td>
<td></td>
</tr>
<tr>
<td></td>
<td>With Various Maturity Dates</td>
<td>22,245,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>$2,575,237,775</td>
</tr>
</tbody>
</table>

* Includes prepaid accrued interest not yet received.

** Includes Agribank securities.

*** These funds are not invested by the State Treasurer. The State Seminary Fund investments are made by the University of Missouri-Columbia. The State Public School Fund investments are made by the Department of Elementary and Secondary Education. The securities are held in trust by the State Treasurer in the Treasurer's Federal Reserve safekeeping account until their maturity. Once these funds are invested, they are not accounted for as Treasury funds until their maturity.
<table>
<thead>
<tr>
<th>Investment</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time Deposits:</td>
<td></td>
</tr>
<tr>
<td>General Pool</td>
<td>$373,397,355</td>
</tr>
<tr>
<td>U.S. Securities:</td>
<td></td>
</tr>
<tr>
<td>General Pool Portfolio*</td>
<td>1,263,363,515</td>
</tr>
<tr>
<td>General Pool General Repurchase Agreement</td>
<td>219,205,000</td>
</tr>
<tr>
<td>General Obligation Bond Pool Portfolio</td>
<td>415,529,203</td>
</tr>
<tr>
<td>General Obligation Bond Pool General Repurchase Agreement</td>
<td>137,093,000</td>
</tr>
<tr>
<td>Commercial Paper:</td>
<td></td>
</tr>
<tr>
<td>General Pool</td>
<td>516,179,983</td>
</tr>
<tr>
<td>Other Investments:</td>
<td></td>
</tr>
<tr>
<td>Central Bank, Jefferson City (Misc. Deposit Cleaning Account)</td>
<td>1,336</td>
</tr>
<tr>
<td>Central Bank, Jefferson City (General Deposit Account)</td>
<td>(13,797)</td>
</tr>
<tr>
<td>Central Bank, Jefferson City (DSS Lockbox Account)</td>
<td></td>
</tr>
<tr>
<td>Central Bank, Jefferson City (DSS Premium Account)</td>
<td>(53,935)</td>
</tr>
<tr>
<td>Central Bank, Jefferson City (DSS TLPLockbox Account)</td>
<td></td>
</tr>
<tr>
<td>Central Bank, Jefferson City (General Disbursement Account)</td>
<td>(131,605,175)</td>
</tr>
<tr>
<td>Central Bank, Jefferson City (Investment Account)</td>
<td>9,728,933</td>
</tr>
<tr>
<td>Central Bank, Jefferson City (Electronic Receipt/Payment Account)</td>
<td>410,068</td>
</tr>
<tr>
<td>Central Bank, Jefferson City (Compensating Balance Repurchase Agreement)</td>
<td>63,000,000</td>
</tr>
<tr>
<td>Central Bank, Jefferson City (Conservation Concentration Account)</td>
<td>(370,593)</td>
</tr>
<tr>
<td>US Bank, St. Louis (Compensating Balance Repurchase Agreement)</td>
<td>20,100,000</td>
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<tr>
<td>US Bank, St. Louis (Investment Account)</td>
<td>(7,733,965)</td>
</tr>
<tr>
<td>US Bank, St. Louis (Electronic Receipts Account)</td>
<td>(42,184)</td>
</tr>
<tr>
<td>US Bank, St. Louis (Wire Transfer Receipts Account)</td>
<td>(21,593)</td>
</tr>
<tr>
<td>US Bank, St. Louis (Electronic Disbursement Account)</td>
<td>(116,724)</td>
</tr>
<tr>
<td>US Bank, St. Louis (Electronic Tax Receipt Account)</td>
<td>42,594</td>
</tr>
<tr>
<td>US Bank, St. Louis (Corporate Estimated Tax Payment Account)</td>
<td></td>
</tr>
<tr>
<td>US Bank, St. Louis (Misc. Tax Collections Account)</td>
<td></td>
</tr>
<tr>
<td>US Bank, St. Louis (DOSS Kids Program Receipts Account)</td>
<td></td>
</tr>
<tr>
<td>US Bank, St. Louis (DOR Credit Card Receipts Account)</td>
<td></td>
</tr>
<tr>
<td>US Bank, St. Louis (Secretary of State ACH Payment Account)</td>
<td></td>
</tr>
<tr>
<td>US Bank, St. Louis (Lottery Concentration Account)</td>
<td>19,576</td>
</tr>
<tr>
<td>US Bank, St. Louis (Collection Concentration Accounts)</td>
<td>4,323,679</td>
</tr>
<tr>
<td>Premier Bank, Jefferson City (Conservation Credit Card Receipts Account)</td>
<td>46,483</td>
</tr>
<tr>
<td>Premier Bank, Jefferson City (Agriculture Credit Card Receipts Account)</td>
<td>12,222</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td><strong>$ 2,882,494,981</strong></td>
</tr>
</tbody>
</table>

* Includes Agribank securities.
<table>
<thead>
<tr>
<th>Fund</th>
<th>Contributions to Date</th>
<th>Market Value June 30, 2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Missouri Arts Council - Opened January 19, 1999</td>
<td></td>
<td></td>
</tr>
<tr>
<td>S&amp;P Flagship Fund</td>
<td>$ 14,915,089</td>
<td>$ 13,389,229</td>
</tr>
<tr>
<td>Russell 2000 Fund</td>
<td>1,603,585</td>
<td>2,410,796</td>
</tr>
<tr>
<td>MSCI EAFE CTF Fund</td>
<td>3,481,326</td>
<td>3,963,233</td>
</tr>
<tr>
<td><strong>Total Missouri Arts Council</strong></td>
<td><strong>$ 20,000,000</strong></td>
<td><strong>$ 19,763,258</strong></td>
</tr>
<tr>
<td>Missouri Humanities Council - Opened January 3, 2000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>S&amp;P Flagship Fund</td>
<td>$ 647,060</td>
<td>$ 518,907</td>
</tr>
<tr>
<td>Russell 2000 Fund</td>
<td>68,019</td>
<td>93,432</td>
</tr>
<tr>
<td>MSCI EAFE CTF Fund</td>
<td>134,921</td>
<td>153,598</td>
</tr>
<tr>
<td><strong>Total Missouri Humanities Council</strong></td>
<td><strong>$ 850,000</strong></td>
<td><strong>$ 765,937</strong></td>
</tr>
<tr>
<td>Pansy Johnson-Travis Memorial Gardens - Opened January 3, 2000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>S&amp;P Flagship Fund</td>
<td>$ 620,448</td>
<td>$ 497,533</td>
</tr>
<tr>
<td>Russell 2000 Fund</td>
<td>65,188</td>
<td>89,583</td>
</tr>
<tr>
<td>MSCI EAFE CTF Fund</td>
<td>129,364</td>
<td>147,271</td>
</tr>
<tr>
<td><strong>Total Pansy Johnson-Travis Memorial Gardens</strong></td>
<td><strong>$ 815,000</strong></td>
<td><strong>$ 734,387</strong></td>
</tr>
<tr>
<td>Wolfner Library - Opened July 5, 2000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>S&amp;P Flagship Fund</td>
<td>$ 543,576</td>
<td>$ 466,335</td>
</tr>
<tr>
<td>Russell 2000 Fund</td>
<td>63,166</td>
<td>83,965</td>
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<tr>
<td>MSCI EAFE CTF Fund</td>
<td>121,258</td>
<td>138,036</td>
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<tr>
<td><strong>Total Wolfner Library</strong></td>
<td><strong>$ 728,000</strong></td>
<td><strong>$ 688,336</strong></td>
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<tr>
<td><strong>Total Missouri Investment Trust</strong></td>
<td><strong>$ 22,393,000</strong></td>
<td><strong>$ 21,951,918</strong></td>
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</tbody>
</table>