

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2011



Missouri Department of Revenue

Financial and Statistical Report Fiscal Year Ended June 30, 2011



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INTRODUCTORY

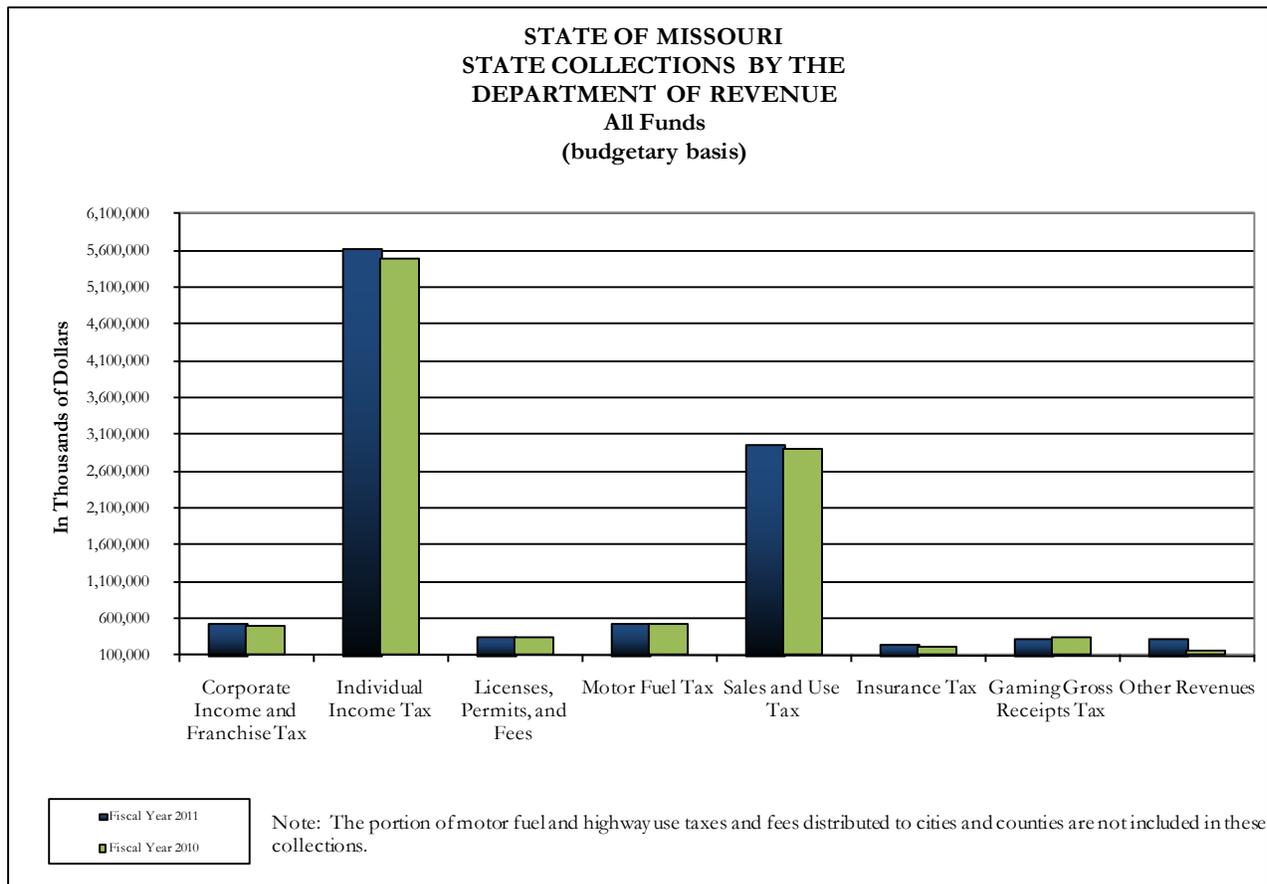
REPORTING ENTITY

The people of Missouri created the Department of Revenue 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 number of employees authorized by the General Assembly for Fiscal Year 2011 was 1,200.85, with an operating budget of \$62.7 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$11 billion in Fiscal Year 2011, an increase of 4.3 percent over Fiscal Year 2010. The Department collected 98 percent of the state's General Fund collections and 44 percent of state funds' collections. The graph below shows Department collections for all state funds.



INTRODUCTORY

REPORT REQUIREMENTS

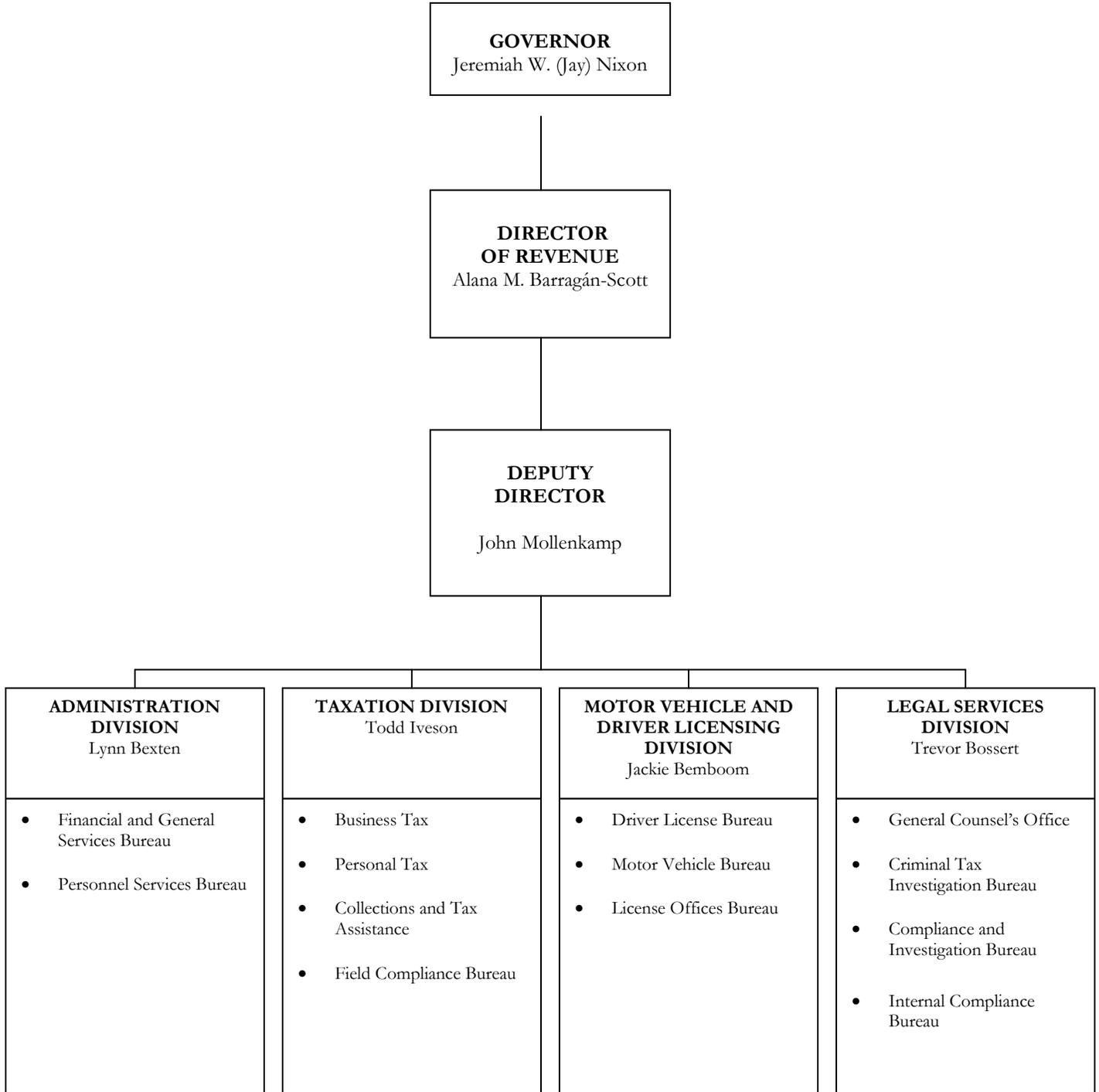
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

REQUESTS FOR INFORMATION

Questions concerning the information provided in this report or additional financial information should be directed to the Missouri Department of Revenue, Financial and General Services Bureau, P. O. Box 87, Jefferson City, MO 65105-0087; telephone (573) 751-7429; or e-mail DOR.FSB_Management@dor.mo.gov. The report may be viewed online at www.dor.mo.gov.

Department of Revenue

Organizational Chart



Missouri Department of Revenue

Taxes Administered

Fiscal Year Ended June 30, 2011

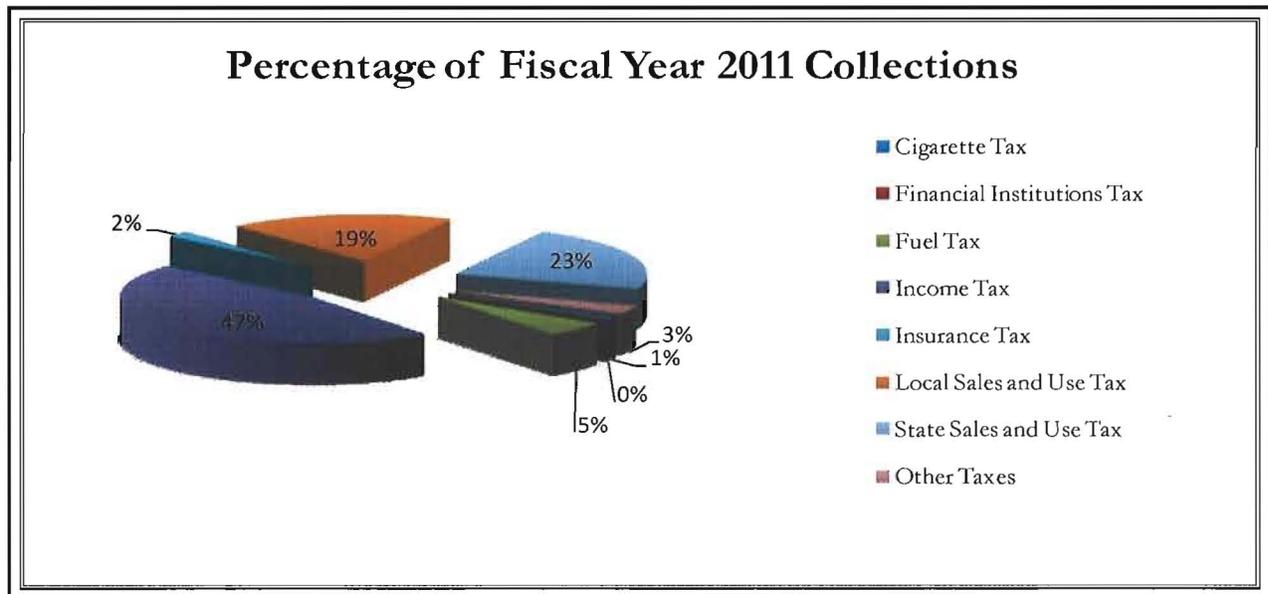
The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



TAXES ADMINISTERED

SUMMARY OF TAXES ADMINISTERED

	FY11 Amount Collected	FY10 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$111,199,969	\$111,860,656	-0.6 %
Financial Institutions Tax	28,765,582	11,006,515	161.4
Fuel Tax	719,655,115	720,777,387	-0.2
Income Tax	6,179,208,464	5,997,433,014	3.0
Insurance Tax	253,051,198	233,637,079	8.3
Local Sales and Use Tax	2,522,963,128	2,298,017,458	9.8
State Sales and Use Tax	3,007,369,328	2,951,026,637	1.9
Other Taxes	414,456,903	405,695,473	2.2
Total Collections	\$13,236,669,687	\$12,729,454,219	4.0 %



TAXES ADMINISTERED

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.

Tobacco Control

This is a penalty assessed to tobacco product manufacturers for non-compliance with the Tobacco Master Settlement Agreement. The penalty is authorized by Section 196.1035, RSMo. Disposition of the penalty is to the Tobacco Control Special Fund.

Tax Type	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008	Percent of Change	FY2007
Cigarette	\$89,965,909	-1.3%	\$91,151,815	-3.8%	\$94,799,203	-2.4%	\$97,150,389	0.2%	\$96,959,033
St. Louis County	3,307,701	-0.6%	3,328,582	-7.9%	3,614,417	-1.3%	3,660,492	-2.2%	3,744,035
Jackson County	2,374,369	0.2%	2,368,717	-5.6%	2,509,277	-4.8%	2,635,311	-5.0%	2,773,668
Tobacco Products	15,551,490	3.6%	15,011,542	14.9%	13,065,193	7.0%	12,214,822	2.5%	11,917,483
Tobacco Control	500	100.0%							
Total Collections	\$111,199,969	-0.6%	\$111,860,656	-1.9%	\$113,988,090	-1.4%	\$115,661,014	0.2%	\$115,394,219

TAXES ADMINISTERED

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.

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.

Tax Type	Percent of		Percent of		Percent of		Percent of		FY2007
	FY2011	Change	FY2010	Change	FY2009	Change	FY2008	Change	
Banks	\$20,060,730	974.4%	\$1,867,176	-27.7%	\$2,581,391	-67.0%	\$7,831,428	324.6%	\$1,844,504
Credit Institutions	1,324,013	-27.4%	1,823,589	-11.3%	2,054,781	64.8%	1,247,111	-39.3%	2,056,223
Savings and Loan	6,528,976	-1.2%	6,610,808	174.0%	2,412,579	-42.4%	4,187,535	-16.4%	5,006,499
Credit Unions	851,863	20.8%	704,942	179.2%	252,480	-17.3%	305,336	-52.1%	636,781
Total Collections	\$28,765,582	161.4%	\$11,006,515	50.7%	\$7,301,231	-46.2%	\$13,571,410	42.2%	\$9,544,007

TAXES ADMINISTERED

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 Sections 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 Tax and Bonds Non-State Fund for distribution to all counties and incorporated cities.

Tax Type	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008	Percent of Change	FY2007
Aviation Fuel	\$254,394	1.2%	\$251,472	-1.3%	\$254,811	-25.9%	\$343,894	2.2%	\$336,589
Motor Fuel	719,400,721	-0.2%	720,525,915	0.5%	716,771,379	-3.4%	741,833,908	-0.3%	743,817,733
Total Collections	\$719,655,115	-0.2%	\$720,777,387	0.5%	\$717,026,190	-3.4%	\$742,177,802	-0.3%	\$744,154,322

TAXES ADMINISTERED

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 those funds dedicated to the Missouri Community College Job Training Program Fund as required by Section 178.896, RSMo or the Missouri Community College Job Retention Training Program Fund as required by Section 178.764, RSMo.

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 excluding \$1 million. Beginning January 1, 2010, the limit increased to \$10 million. Beginning January 1, 2011, the tax shall not exceed the corporation's franchise tax liability paid in 2010 or the amount paid for the first full taxable year if the business was not in existence for the year ending on or before December 31, 2010. 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.

Tax Type	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008	Percent of Change	FY2007
Individual									
Declarations	\$596,277,043	4.5%	\$570,478,674	-23.4%	\$744,811,134	-13.4%	\$860,454,315	11.5%	\$771,925,767
Fiduciary	34,292,527	19.0%	28,808,216	-67.5%	88,590,981	22.9%	72,105,853	34.4%	53,648,895
Returns	648,495,095	-1.8%	660,584,306	-4.2%	689,282,928	-14.3%	804,487,527	4.0%	773,453,600
Withholding	4,353,813,894	3.1%	4,224,095,893	-4.3%	4,412,412,849	0.9%	4,373,125,413	6.0%	4,127,516,372
College Job Trainir	3,175,549	-1.6%	3,228,611	-22.7%	4,175,591	-4.3%	4,362,608	-12.3%	4,972,702
College Job Retenti	5,758,163	-29.3%	8,145,996	-18.5%	9,992,850	119.4%	4,554,842	-13.7%	5,275,690
Subtotal	\$5,641,812,271	2.7%	\$5,495,341,696	-7.6%	\$5,949,266,333	-2.8%	\$6,119,090,558	6.7%	\$5,736,793,026
Corporation/Franchise									
Declarations	\$336,456,548	8.5%	\$310,227,979	-1.5%	\$315,058,765	-16.4%	\$376,928,280	0.4%	\$375,475,930
Returns	200,939,645	4.7%	191,863,339	-10.1%	213,316,882	-9.8%	236,557,776	-7.7%	256,260,863
Subtotal	\$537,396,193	7.0%	\$502,091,318	-5.0%	\$528,375,647	-13.9%	\$613,486,056	-2.9%	\$631,736,793
Total Collections	\$6,179,208,464	3.0%	\$5,997,433,014	-7.4%	\$6,477,641,980	-3.8%	\$6,732,576,614	5.7%	\$6,368,529,819

TAXES ADMINISTERED

INSURANCE TAX

Captive Insurance

This is a tax on direct premiums received by captive insurance companies. The tax is authorized by Section 379.1326, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is 90 percent to the General Fund and 10 percent to the Insurance Dedicated Fund, not to exclude 3 percent of the appropriations from the fund.

Special Purpose Life Reinsurance Captive Tax

This is a tax on direct premiums received by special purpose life reinsurance captive insurance companies. The tax is authorized by Section 379.1412, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is 90 percent to the General Fund and 10 percent to the Insurance Dedicated Fund, not to exclude 3 percent of the appropriations from the fund.

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.

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 and Other Miscellaneous Non-State Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax Interest and Penalties

This 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 tax is to the General Fund. Disposition of the interest and penalties is to the State Schools Money 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 1 percent for calendar years 2010 and 2011. Disposition of the tax is to the Workers' Compensation Fund.

TAXES ADMINISTERED

Tax Type	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008	Percent of Change	FY2007
Captive Insurance	\$193,465	108.8%	\$92,635	182.5%	\$32,791	-17.2%	\$39,600	100.0%	
Special Purpose Life	\$449,406	13.3%	\$396,753	363.1%	\$85,682	100.0%			
Premium (Foreign)	210,417,856	8.5%	193,907,582	-4.8%	203,680,518	-2.8%	209,554,552	5.2%	\$199,210,713
Premium (Domestic)	7,154,009	6.4%	6,725,201	0.6%	6,681,992	10.9%	6,026,318	-23.9%	7,917,608
Surplus Lines	22,383,681	-3.2%	23,128,155	5.2%	21,974,601	-14.6%	25,732,580	13199.3%	193,488
Workers Compensation	12,452,781	32.7%	9,386,753	-22.1%	12,043,776	-13.6%	13,945,412	121.7%	6,289,512
Second Injury *						-100.0%	957	-96.6%	27,795
Total Collections	\$253,051,198	8.3%	\$233,637,079	-4.4%	\$244,499,360	-4.2%	\$255,299,419	19.5%	\$213,639,116

* *The Department of Labor and Industrial Relations began collecting the Second Injury Tax in Fiscal Year 2006. Department of Revenue collections in Fiscal Years 2007 and 2008 are the result of amended returns.*

TAXES ADMINISTERED

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. Various state laws (primarily Chapters 67, 92, and 94 RSMo), authorize local political subdivisions to enact local sales taxes if approved by a specified percentage of the voters. The tax rates vary. 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.

Tax Type	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008	Percent of Change	FY2007
Local Sales	\$2,433,383,476	10.0%	\$2,212,517,154	1.1%	\$2,189,510,295	-1.0%	\$2,212,091,138	4.7%	\$2,113,179,950
Local Option Use	89,579,652	4.8%	85,500,304	-9.8%	94,796,786	-4.9%	99,715,459	7.4%	92,828,046
Total Collections	\$2,522,963,128	9.8%	\$2,298,017,458	0.6%	\$2,284,307,081	-1.2%	\$2,311,806,597	4.8%	\$2,206,007,996

TAXES ADMINISTERED

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 services sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Retail sales of food are exempt from this 3 percent tax as defined in Section 144.014, RSMo.

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 \$10 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 (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to cities and counties.

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, Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to cities and counties.

TAXES ADMINISTERED

Parks, Soils, and Water 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 State Road Bond Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

Tax Type	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008	Percent of Change	FY2007
General	\$1,808,195,530	1.0%	\$1,790,181,504	-4.9%	\$1,882,210,460	-4.6%	\$1,973,768,894	0.3%	\$1,967,200,229
Aviation Jet Fuel	4,669,303	16.2%	4,018,391	-15.9%	4,777,063	-35.6%	7,413,601	14.6%	6,471,871
Conservation									
State Sales and Use	86,056,513	1.4%	84,885,109	-3.7%	88,133,909	-4.7%	92,454,016	2.0%	90,640,053
Motor Vehicle Sales	9,761,825	8.8%	8,969,080	6.3%	8,437,309	-19.6%	10,491,063	-17.3%	12,692,521
Education									
State Sales and Use	685,534,045	1.4%	676,135,709	-3.6%	701,560,346	-4.7%	735,849,946	1.0%	728,240,250
Motor Vehicle Sales	61,470,494	8.6%	56,608,001	5.4%	53,691,348	-20.5%	67,531,342	-20.2%	84,674,736
Highway Use	67,756,422	9.6%	61,847,947	9.4%	56,540,462	-15.7%	67,059,230	-3.1%	69,213,614
Parks and Soil									
State Sales and Use	68,844,488	1.4%	67,907,115	-3.7%	70,505,315	-4.7%	73,961,481	2.0%	72,511,322
Motor Vehicle Sales	7,809,472	8.8%	7,175,276	6.3%	6,749,859	-19.6%	8,392,881	-17.4%	10,156,951
Vehicle	207,271,236	7.2%	193,298,505	2.6%	188,489,648	-18.0%	229,994,642	-6.6%	246,203,513
Total Collections	\$3,007,369,328	1.9%	\$2,951,026,637	-3.6%	\$3,061,095,719	-6.3%	\$3,266,917,096	-0.6%	\$3,288,005,060

TAXES ADMINISTERED

OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Under Section 137.1021, RSMo disposition of the tax is 99 percent to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state and 1 percent to the General Fund. Seventy percent of the counties share 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 equal to the maximum 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 21 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.

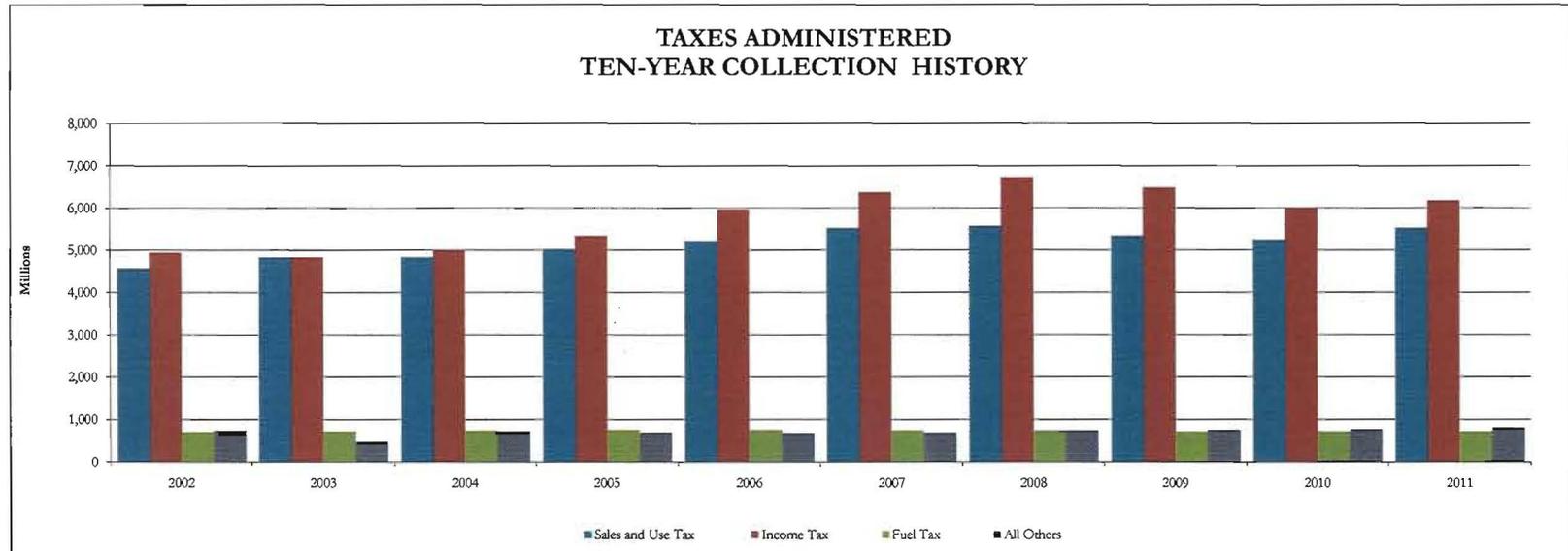
Property Tax

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.

Tax Type	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008	Percent of Change	FY2007
County Private Car	\$3,423,943	-9.0%	\$3,761,622	-0.6%	\$3,782,700	-8.9%	\$4,152,693	16.9%	\$3,551,295
Estate	2,117,782	703.3%	263,642	-91.4%	3,068,343	-11.1%	3,451,099	-42.2%	5,971,861
Gaming Receipts	379,217,315	1.9%	372,154,649	6.0%	351,191,915	7.8%	325,746,397	2.4%	318,214,763
Property	29,697,863	0.6%	29,515,560	-1.6%	30,009,451	3.7%	28,945,756	9.7%	26,376,114
Total Collections	\$414,456,903	2.2%	\$405,695,473	4.5%	\$388,052,409	7.1%	\$362,295,945	2.3%	\$354,114,033

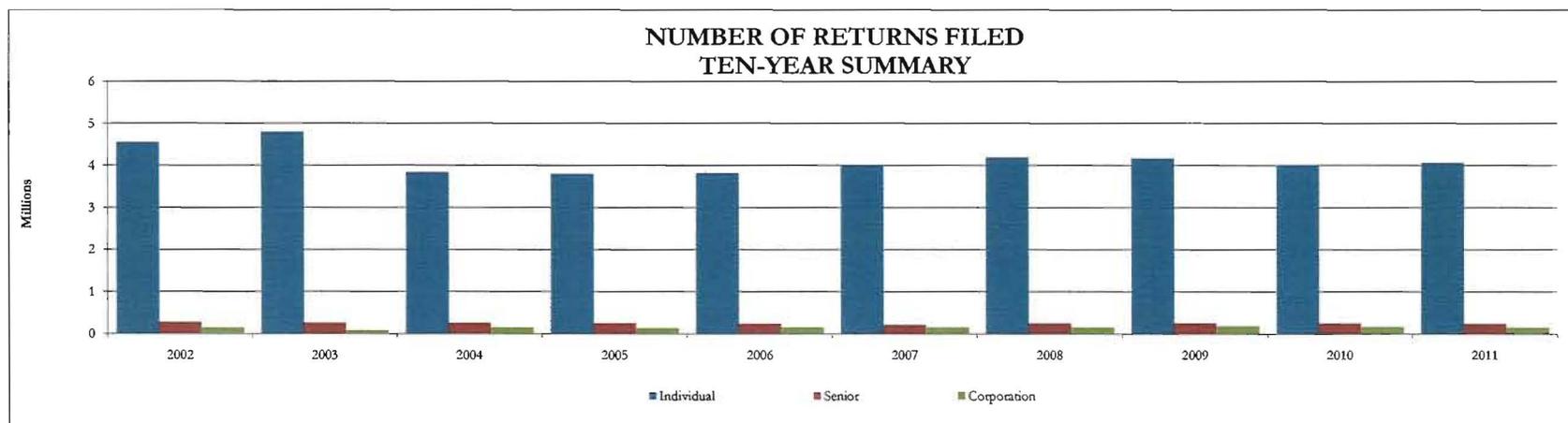
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2002 - 2011)**

TAX	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Cigarette Tax	\$ 111,199,969	111,860,656	113,988,090	115,661,014	115,394,219	118,205,378	117,161,445	116,753,263	115,285,370	113,827,189
Financial Institutions Tax	28,765,582	11,006,515	7,301,231	13,571,410	9,544,007	11,514,082	9,424,461	11,762,422	12,606,377	11,842,756
Fuel Tax	719,655,115	720,777,387	717,026,190	742,177,802	744,154,322	746,887,976	749,671,062	734,484,865	712,224,732	700,688,034
Income Tax	6,179,208,464	5,997,433,014	6,477,641,980	6,732,576,614	6,368,529,819	5,967,348,281	5,340,305,448	5,000,523,996	4,829,865,265	4,940,485,270
Insurance Tax	253,051,198	233,637,079	244,499,360	255,299,419	213,639,116	197,876,471	198,207,995	214,913,160	215,542,262	208,704,183
Local Sales and Use Tax	2,522,963,192	2,298,017,458	2,284,307,264	2,311,806,597	2,206,008,170	2,085,801,191	1,951,263,073	1,845,810,719	1,737,930,108	1,693,645,832
State Sales and Use Tax	3,007,369,328	2,951,026,637	3,061,095,719	3,266,917,096	3,317,153,244	3,134,827,683	3,075,820,029	2,990,126,281	2,857,287,766	2,875,985,621
Other Taxes	414,456,903	405,695,473	388,052,409	362,295,945	354,114,033	356,781,685	368,655,879	379,916,650	365,871,796	402,040,699
Total Tax Collections	\$ <u>13,236,669,751</u>	<u>12,729,454,219</u>	<u>13,293,912,243</u>	<u>13,800,305,897</u>	<u>13,328,536,930</u>	<u>12,619,242,747</u>	<u>11,810,509,392</u>	<u>11,294,291,356</u>	<u>10,846,613,676</u>	<u>10,947,219,584</u>



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2002 - 2011)**

TRANSACTION TYPE	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
INDIVIDUAL RETURNS:										
Number Filed (all types)	2,917,023	2,876,787	3,019,358	3,080,945	2,973,095	2,858,736	2,857,809	2,829,031	3,555,011	3,346,033
Amount of Refunds	\$967,937,693	\$1,029,825,212	\$1,038,077,358	\$885,277,959	\$790,170,940	\$757,506,613	\$750,352,003	\$755,452,424	\$755,619,020	\$693,200,705
WITHHOLDING:										
Number Filed	1,104,848	1,095,225	1,100,579	1,057,508	1,000,872	924,096	911,209	960,715	1,197,834	1,154,980
Amount of Refunds	\$11,290,324	\$10,833,308	\$12,500,266	\$8,873,329	\$10,761,684	\$4,393,804	\$3,486,035	\$5,047,283	\$13,335,560	\$9,305,759
FIDUCIARY:										
Number Filed	49,391	49,432	49,764	54,648	49,159	41,580	32,771	49,565	43,694	55,568
Amount of Refunds	\$13,430,811	\$9,579,927	\$8,619,490	\$5,911,391	\$7,923,097	\$11,258,098	\$2,741,550	\$3,039,569	\$3,034,278	\$3,640,106
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	246,227	249,450	259,876	246,713	213,915	243,750	251,292	254,641	257,336	272,578
Amount of Refunds	\$114,887,118	\$118,594,589	\$118,573,853	\$100,164,994	\$93,118,747	\$96,092,375	\$99,597,933	\$95,761,841	\$100,917,481	\$149,587,723
CORPORATION RETURNS:										
Number Filed	157,378	173,748	183,792	157,819	159,234	156,008	138,294	147,859	80,747	141,805
Amount of Refunds	\$149,583,660	\$212,910,795	\$164,040,814	\$150,611,603	\$172,367,321	\$195,724,137	\$145,011,199	\$116,499,019	\$172,195,167	\$159,538,206
TOTAL (Memorandum Only):										
Number Filed (all types)	4,474,867	4,444,642	4,613,369	4,597,633	4,396,275	4,224,170	4,191,375	4,241,811	5,134,622	4,970,964
Amount of Refunds (all types)	\$1,257,129,606	\$1,381,743,831	\$1,341,811,781	\$1,150,839,276	\$1,074,341,789	\$1,064,975,027	\$1,001,188,720	\$975,800,136	\$1,045,101,506	\$1,015,272,499



Missouri Department of Revenue

Fees Administered

Fiscal Year Ended June 30, 2011

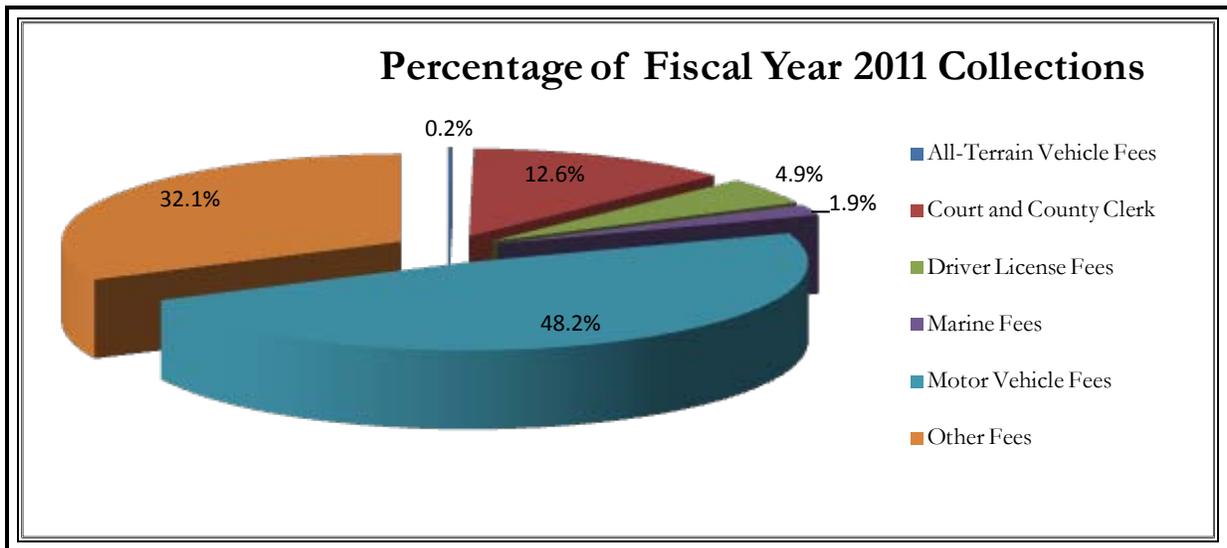
The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2011 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



FEES ADMINISTERED

SUMMARY OF FEES ADMINISTERED

	FY11 Amount Collected	FY10 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$873,714	\$1,077,523	-18.9 %
Court and County Clerk and Recorder Fees	50,644,759	47,935,876	5.7
Driver License Fees	19,715,278	21,231,459	-7.1
Marine Fees	7,767,341	7,279,399	6.7
Motor Vehicle Fees	193,846,735	200,667,196	-3.4
Other Fees	129,065,831	128,822,129	0.2
Total Collections	\$401,913,658	\$407,013,582	-1.3 %



FEES ADMINISTERED

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.

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 is 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/Penalties

These fees include title and renewal penalties. Disposition of the fees is to the General Fund.

Fee Type	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008	Percent of Change	FY2007
Certificate of Title	\$146,360	-10.7%	\$163,926	-4.0%	\$170,668	-16.8%	\$205,211	-14.0%	\$238,664
Grade Crossing	7,151	-7.0%	7,691	5.9%	7,261	-14.8%	8,524	-16.0%	10,143
Registration/Decal	288,437	-8.3%	314,414	1.9%	308,475	-14.7%	361,845	-11.8%	410,424
Misc/Penalties	431,766	-27.0%	591,492	28.7%	459,449	-40.0%	765,502	-10.5%	855,375
Total Collections	\$873,714	-18.9%	\$1,077,523	13.9%	\$945,853	-29.5%	\$1,341,082	-11.5%	\$1,514,606

Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 25 because a break-out is not available.

FEES ADMINISTERED

COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

These are fees charged by municipal, associate circuit, and probate courts for the services provided by the court clerk's office. The fee is authorized by Section 488.012, 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 488.012, 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 Victims' 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 Fund Descriptions, pages 92, 98, and 99, for the respective authorizations and assessment amounts.

Deputy Sheriff Salary Supplementation

This is a fee collected by sheriffs for service of any summons, writ, subpoena, or other order of the court. The fee is authorized by Section 57.280, RSMo. Disposition of the fee is to the Deputy Sheriff Salary Supplementation Fund.

DNA Profiling Analysis Fee

This is an additional surcharge collected by court clerks in felony or misdemeanor cases. The fee is authorized by Section 488.5050, RSMo. Disposition of the fee is to the DNA Profiling Analysis Fund. If in the immediate previous fiscal year, the state's net general revenue did not increase by 2 percent or more proceeds are deposited to the General Fund.

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, authorized by Section 488.029 RSMo, 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

FEES ADMINISTERED

defendant has been dismissed by the court. Disposition of the surcharge is to the State Forensic Laboratory Fund.

Head Injury Fee

This is a \$2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 304.028, RSMo. Disposition of the fee is to the Head Injury Fund.

Independent Living Center Fee

This is a fee collected by the courts in all criminal cases including violations of any county ordinance or any violation of traffic laws, including an infraction. 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.

Putative Father Registry Fee

This is a fee collected by courts for a petition for adoption. The fee is authorized by Section 453.020 RSMo. Disposition of the fee is to the Putative Father Registry Fund.

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.
- 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.

FEES ADMINISTERED

- 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 County and Other Miscellaneous Non-State Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document and disburses the funds to qualifying counties. The collecting 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.

FEES ADMINISTERED

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2007
	FY2011	Change	FY2010	Change	FY2009	Change	FY2008	Change	
Associate/Probate	\$1,753,243	-19.7%	\$2,184,461	-28.4%	\$3,049,594	-16.9%	\$3,669,610	-5.7%	\$3,891,304
Circuit Clerk	11,303,181	2.7%	11,009,562	4.2%	10,562,592	7.9%	9,791,499	-1.2%	9,914,734
Court Automation	5,203,052	-6.5%	5,562,268	-5.2%	5,867,490	3.3%	5,677,622	6.6%	5,327,680
Crime Victims'	8,935,888	-20.6%	11,254,888	-1.7%	11,450,529	0.0%	11,446,951	0.1%	11,433,444
Crime Victims' Judgements	1,845,515	100.0%							
Deputy Sheriff	6,940,713	151.4%	2,761,219	47.0%	1,878,287	100.0%			
DNA Profiling	1,313,740	-5.3%	1,387,232	-5.0%	1,460,331	-1.2%	1,477,609	3.0%	1,434,384
Domestic Relations	232,817	1.2%	229,985	0.8%	228,127	0.7%	226,567	2.1%	221,806
Drug Lab Test	355,112	-0.1%	355,440	-7.1%	382,616	10.3%	346,959	17.6%	295,129
Head Injury	733,332	-3.1%	756,607	-1.1%	765,206	3.4%	739,751	-2.1%	755,834
Independent Living Center	366,943	-3.1%	378,732	-1.2%	383,481	3.2%	371,454	-2.6%	381,176
Merchant License	6,075	-14.0%	7,066	-0.2%	7,081	-3.7%	7,350	-5.1%	7,747
Missouri CASA	83,849	1.1%	82,948	3.0%	80,570	-1.5%	81,763	0.9%	81,017
Motorcycle	366,562	-3.1%	378,159	-1.2%	382,695	3.5%	369,728	-2.2%	378,125
Prosecuting Attorney	516,128	-7.3%	557,046	-16.4%	666,682	-8.1%	725,543	-4.3%	758,344
Putative Father	112,378	-7.7%	121,721	1.9%	119,494	0.0%	119,515	-11.0%	134,212
Recorders	8,970,868	-1.3%	9,087,722	-5.1%	9,580,904	-10.6%	10,712,415	-11.1%	12,043,889
School Building	873,576	-17.9%	1,064,008	-4.1%	1,109,761	-19.2%	1,374,134	28.9%	1,066,193
Spinal Cord Injury	731,787	-3.3%	756,812	-1.2%	766,269	3.4%	741,430	-3.9%	771,583
Total Collections	\$50,644,759	5.7%	\$47,935,876	-1.7%	\$48,741,709	1.8%	\$47,879,900	-2.1%	\$48,896,601

FEES ADMINISTERED

DRIVER LICENSE FEES

Commercial Driver License (CDL) Road/Written Test Fee

This is a fee imposed on applicants for a commercial driver 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 Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Driver License Issuance and Renewal Fees

This is a fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a driver license. The fee is authorized by Sections 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 Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Identification Card (ID) 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 General Fund.

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 Sections 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 Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Organ Donor Contribution

This is a voluntary contribution to promote the Organ Donor Program. Applicants for a driver 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 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 Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

FEES ADMINISTERED

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 Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Miscellaneous Fees

This includes donations to the Blindness Education, Screening, and Treatment Fund. It also includes such fees as document certification fees and fax fees. 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 Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Fee Type	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008	Percent of Change	FY2007
CDL	\$769,279	4.2%	\$738,075	-14.1%	\$859,430	-7.9%	\$933,002	-2.4%	\$955,498
Driver License									
Operator	10,135,366	-11.1%	11,398,572	-6.5%	12,186,092	23.3%	9,881,414	-11.6%	11,181,625
Chauffeur	1,891,166	-7.1%	2,036,733	-15.3%	2,404,605	27.0%	1,892,875	-1.0%	1,911,316
Commercial	2,118,800	-1.8%	2,156,545	-13.2%	2,485,626	12.2%	2,214,993	-2.2%	2,265,436
Motorcycle	1,213	-4.5%	1,270	-15.3%	1,500	-13.3%	1,730	-18.0%	2,110
ID Card	1,407,434	1.7%	1,384,471	0.1%	1,382,427	11.1%	1,244,070	6.6%	1,166,665
Instruction Permit	224,477	-1.0%	226,785	-6.2%	241,756	0.0%	241,771	2.7%	235,459
Organ Donor	142,949	3.1%	138,682	-6.1%	147,719	11.7%	132,244	7.9%	122,520
Processing	35,432	1.2%	35,022	24.1%	28,222	27.5%	22,142	4.8%	21,136
Reinstatement	2,856,320	-3.7%	2,965,432	-11.1%	3,336,756	3.8%	3,215,047	2.2%	3,146,140
Miscellaneous	132,842	-11.4%	149,872	-20.4%	188,195	1.9%	184,679	-5.6%	195,668
Total Collections	\$19,715,278	-7.1%	\$21,231,459	-8.7%	\$23,262,328	16.5%	\$19,963,967	-5.8%	\$21,203,573

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 Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Processing Fee

This is a fee imposed for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. Disposition of the fee is to the General Fund.

Registration/Decal Fee

This is a fee imposed every third year on the 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 Motor Vehicle Bureau confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Sections 306.030 and 306.535, RSMo. Disposition of the first two million dollars collected annually is to the General Fund. Fees collected in excess of two million dollars are deposited to the Missouri Water Patrol Fund.

Miscellaneous Fees

These are various fees, including title penalties and replacement decal fees. Disposition of the fees is to the General Fund.

Fee Type	FY2011	Percent of Change	FY2010	Percent of Change	FY2009	Percent of Change	FY2008	Percent of Change	FY2007
Certificate of Title	\$480,025	-3.9%	\$499,558	2.6%	\$487,019	-3.9%	\$506,602	-25.4%	\$679,385
Processing *	936,609	1040.4%	82,131	-6.6%	87,961	7.2%	82,029	-6.7%	87,890
Registration/Decal	6,165,880	-5.3%	6,511,981	-7.1%	7,010,776	-0.9%	7,072,029	-8.0%	7,683,742
Miscellaneous	184,827	-0.5%	185,729	10.0%	168,822	-16.4%	201,838	-15.1%	237,752
Total Collections	\$7,767,341	6.7%	\$7,279,399	-6.1%	\$7,754,578	-1.4%	\$7,862,498	-9.5%	\$8,688,769

**Processing Fee includes all-terrain vehicles and manufactured housing transactions, as a breakout is not available. Prior to Fiscal Year 2011, Notice of Lien processing fees were included in the Processing Fee category in the Motor Vehicle Fees Section.*

FEES ADMINISTERED

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 Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Antiterrorism 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 driver 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 fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

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 fee is to the General Fund.

Grade Crossing Safety Fee

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor 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.

FEES ADMINISTERED

License Transfer Fee

This is a \$2 fee imposed on owners of motor vehicles when transferring registration from one motor vehicle to another. This fee is authorized by 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Vehicle Maintenance Trip Permit Fee

This is a \$5.00 fee imposed for the issuance of a temporary maintenance permit as a supplement to a local commercial license allowing operation of an empty vehicle to or from a place for repair or maintenance for a 10 day period. The fee is authorized by Section 301.175 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, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Plate Reissuance Fee

This is a fee imposed for the replacement of license plates. The fee is authorized by Section 301.130, RSMo. Disposition of the extra fee for the new design replacement and 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, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Plate Reservation Fee

This is a \$15 fee for the application and issuance of personalized license plates. This fee is authorized by Section 301.144, 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, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Processing Fee

This is a fee imposed for the issuance of registrations, titles, 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, Fuel Tax and Bonds Non-State Fund (25 percent) which 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, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Renewal Penalty Fee

This is a penalty fee of \$5 and is to be paid on all delinquent registrations. This fee is authorized by Section 301.050, RSMo. Disposition of the original fee is to State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

FEES ADMINISTERED

Specialty Plate

This is a fee the Department of Revenue collects from organizations submitting an application to establish a specialty plate. The fee is authorized by Section 301.3150, RSMo. Disposition of the fee is to the Department of Revenue Specialty Plate Fund.

Title Penalty Fee

This is a penalty fee of \$25 for every 30 days in which an application for the certificate of title is not made for motor vehicles or trailers. The fee is not to exceed \$200. This fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

World War II Memorial Contribution

This is a voluntary contribution to 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.

Miscellaneous Fees

These are various fees including motor vehicle dealer plate fees, disabled placard fees, salvage inspection fees, additional horsepower fees, and contract agents' "return to state" contributions. Disposition of the fees is to the General Fund, and highway related fees to the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

FEES ADMINISTERED

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2007
	FY2011	Change	FY2010	Change	FY2009	Change	FY2008	Change	
Alt. Fuel Decal	\$89,588	-10.3%	\$99,846	3.0%	\$96,902	-1.4%	\$98,312	-11.9%	111,541
Antiterrorism	3,125	-11.8%	3,542	1.0%	3,507	-11.8%	3,976	6.6%	3,731
Blindness Education	111,083	-1.5%	112,745	-10.1%	125,363	26.5%	99,094	15.4%	85,863
Certificate of Title	15,264,748	2.0%	14,969,617	-2.0%	15,279,749	-7.8%	16,569,651	-11.4%	18,707,365
Children's Trust	129,736	-14.5%	151,768	-11.6%	171,728	-17.6%	208,396	-6.9%	223,787
Duplicate Plate	434,337	20.3%	361,019	47.2%	245,226	26.3%	194,114	-67.2%	592,592
Grade Crossing	1,264,381	1.3%	1,248,293	-10.1%	1,388,299	13.0%	1,228,994	-19.3%	1,523,705
License Transfer *	574,754	9.4%	525,183	9.3%	480,402				
MV Trip Permit	539,862	-1.6%	548,465	-48.5%	1,064,003	-71.0%	3,670,918	-8.1%	3,994,091
Plate Reissuance **	326,663	-94.3%	5,771,669	-34.2%	8,765,362				
Plate Reservation *	2,030,334	-6.1%	2,162,090	-9.9%	2,399,805				
Processing ***	1,817,758	-24.2%	2,396,914	12.5%	2,131,104	-17.9%	2,594,451	-0.4%	2,603,764
Registration	152,565,662	-0.5%	153,299,548	-0.6%	154,153,159	1.0%	152,696,824	-3.4%	158,028,264
Renewal Penalty *	2,457,474	6.6%	2,304,585	3.8%	2,219,425				
Specialty Plate	20,000	100.0%	10,000	-33.4%	15,026	-24.3%	19,850	98.5%	10,000
Title Penalty *	14,427,759	-0.4%	14,492,780	-6.1%	15,427,298				
World War II	42,191	9.7%	38,469	59.0%	24,196	-2.3%	24,758	-4.7%	25,974
Miscellaneous	1,747,280	-19.5%	2,170,663	56.0%	1,391,865	-94.8%	26,604,388	-4.9%	27,963,036
Total Collections	\$193,846,735	-3.4%	\$200,667,196	-2.3%	\$205,382,419	0.7%	\$204,013,726	-4.6%	\$213,873,713

* *Prior to Fiscal Year 2009, these fees were included in Miscellaneous.*

** *Plate reissuance began June 16, 2008 and ended December 31, 2010.*

*** *Beginning in Fiscal Year 2011, Marine Notice of Lien processing fees are reported in the Marine Fees Section in the Processing Fee category.*

FEES ADMINISTERED

OTHER FEES

Battery Fee

This is a fee charged on the purchase of lead-acid batteries. The fee is authorized by Section 260.262, RSMo. Disposition of the fee (less 6 percent retained by the seller) is 96 percent to the Hazardous Waste Fund and 4 percent to the General Fund.

Boll Weevil Suppression and 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.

Contract Office Penalties

This is a fee the Department of Revenue assesses contract offices for violations to contract provisions. Disposition of the fee is to the General Fund.

Contract Office Return to State

This is an optional donation the Department of Revenue receives from contract offices. A contract office may return a portion of the processing fees it charges citizens for processing motor vehicle and driver license transactions. The contractor stipulates the amount it will return to the state in its bid response. Disposition of the fee is to the General Fund.

Excess Traffic Fines

Pursuant to Section 302.341, RSMo, if any city, town, or village obtains more than 35 percent of its annual operating general revenue from fines and court costs from traffic violations occurring on state highways, the city, town, or village must send the excess to the Department of Revenue. Disposition of the funds is to the School Building Revolving 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.

FEES ADMINISTERED

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 charged for the issuance of state publications or providing access to or furnishing copies of a public record. The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

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 (less 6 percent that is retained by the seller) is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund.

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 Moneys Fund.

FEES ADMINISTERED

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2007
	FY2011	Change	FY2010	Change	FY2009	Change	FY2008	Change	
Battery	\$717,443	4.4%	\$687,316	-4.3%	\$717,894	-10.5%	\$802,438	6.6%	\$752,747
Boll Weevil	3,400	-99.5%	691,389	-55.7%	1,561,300	-67.1%	4,739,100	-22.9%	6,148,600
Criminal Record	99,875	9.8%	90,980	-2.3%	93,123	-14.1%	108,375	71.1%	63,339
Contract Office Penalties	2,223								
Contract Office Return to State	1,168,983								
Excess Traffic Fines	19,205								
Gaming	108,576,832	-0.3%	108,890,318	4.2%	104,464,700	3.5%	100,887,660	-0.9%	101,804,958
MV Commission	933,637	-0.6%	939,138	-2.9%	967,127	-5.7%	1,025,183	-1.1%	1,036,269
Petroleum	2,424,084	0.8%	2,405,616	-0.7%	2,421,394	-4.3%	2,529,258	0.1%	2,527,235
Publication	1,377,783	-2.5%	1,413,731	-53.8%	3,059,683	58.3%	1,932,420	11.0%	1,740,611
Rural Electric	490	6.5%	460	-4.2%	480	-2.0%	490	2.1%	480
Storage Tank	11,474,813	0.2%	11,451,506	-25.4%	15,360,359	-34.9%	23,608,574	-0.1%	23,634,784
Tire	2,240,963	0.8%	2,223,075	2.3%	2,172,737	-5.0%	2,287,044	2.8%	2,224,312
Tobacco	26,100	-8.7%	28,600	5.1%	27,210	5.0%	25,910	-4.0%	27,000
Total Collections	\$129,065,831	0.2%	\$128,822,129	-1.5%	\$130,846,007	-5.1%	\$137,946,452	-1.4%	\$139,960,335

**DEPARTMENT OF REVENUE
DRIVER LICENSE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2007 - 2011)**

	Fiscal Year				
	2011	2010	2009	2008	2007
Licenses Issued					
Operator	924,167	1,014,272	1,079,742	907,509	1,007,236
Chauffeur	74,756	79,194	94,145	74,560	75,002
Commercial	61,471	62,094	71,327	63,781	65,923
Motorcycle	101	109	128	138	164
Identification Cards	238,848	234,922	235,482	208,713	195,986
Instruction Permits	176,940	179,034	184,915	175,352	167,670
Organ Donor	63,889	63,784	79,909	73,895	97,998
Record Searches (a)	368,424	290,409	906,207	873,904	857,530
Reinstatements	83,511	84,222	91,308	88,731	85,780
Miscellaneous					
License Applications	26,135	28,886	35,555	66,900	72,414
Certified Records	3,184	3,360	3,959	4,957	5,702
Address Changes	27,375	27,189	27,781	25,093	24,905
Branch Processing Fees	7,487	7,413	6,107	4,846	4,593
Other	192,098	193,460	220,198	206,000	221,351
Total Driver License Transactions	<u>2,248,386</u>	<u>2,268,348</u>	<u>3,036,763</u>	<u>2,774,379</u>	<u>2,882,254</u>
Percent Increase/Decrease from Prior Year	<u>-0.88%</u>	<u>-25.30%</u>	<u>9.46%</u>	<u>-3.74%</u>	<u>2.45%</u>

(a) The decrease in the number of record searches in Fiscal Year 2010 is because of an increase in the record sale price and some prior year customers becoming ineligible to purchase records under the Driver's Privacy Protection Act (DPPA) regulations.

**DEPARTMENT OF REVENUE
MOTOR VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2007 - 2011)**

	Fiscal Year				
	2011	2010	2009	2008	2007
Vehicle Registration					
Passenger	3,394,990	3,390,626	4,220,052	3,355,207	3,464,180
Trucks	1,414,162	1,414,863	1,424,935	1,416,886	1,485,238
Buses	12,060	12,521	13,578	12,520	13,139
Motorcycles	155,440	145,981	153,596	140,063	142,718
Trailers	339,895	351,850	333,641	326,600	359,972
Recreational Vehicles	16,910	18,144	18,264	18,202	21,301
Replacement Plates/Tabs	53,941	52,370	62,301	75,346	81,953
Miscellaneous	265	162	215	1,020	9,094
Titles					
Original	1,612,194	1,555,827	1,495,048	1,638,160	1,809,046
Lienholder	491,974	536,455	543,266	645,800	650,127
Duplicate	130,997	124,323	121,094	128,303	130,280
Salvage	242	1,640	49,986	48,522	67,052
Repossessed	45,110	45,859	54,352	54,435	50,105
Quick Title Fee	20,542	49,523	117,705	133,077	228,963
Miscellaneous	14,829	13,576	15,023	16,578	19,838
Temporary Permits (a)	69,600	70,699	142,604	431,107	537,519
Miscellaneous					
License Transfers	288,190	263,322	240,788	320,247	366,488
Code L	7	19	42	57	162
Plate Reservations	137,857	146,014	161,338	169,869	175,630
Dealer Plates	30,399	24,731	72,288	75,197	81,414
Record Searches (b)	12,346	17,486	63,639	73,494	12,986
Penalty Fees	699,861	664,031	660,815	723,215	744,335
Disabled Placards	114,555	234,362	108,694	271,390	235,159
Internet Record Search /Inquiry Fees	326,697	337,334	348,921	428,000	401,585
Processing Fees	601,116	895,818	827,260	982,282	982,905
Reissuance Fee (c)	235,017	4,152,278	6,305,662		
Other (a)	230,268	122,851	109,622	493,663	118,895
Total Motor Vehicle Transactions	<u>10,449,464</u>	<u>14,642,665</u>	<u>17,664,729</u>	<u>11,979,240</u>	<u>12,190,084</u>
Percent Increase/Decrease from Prior Year	<u>-28.64%</u>	<u>-17.11%</u>	<u>47.46%</u>	<u>-1.73%</u>	<u>7.82%</u>

(a) Transaction amounts for "temporary permits" and "other" were accidentally not included in the Fiscal Year 2009 report.

(b) The decrease in the number of record searches in Fiscal Year 2010 is because of an increase in the record sale price and some prior year customers becoming ineligible to purchase records under the Driver's Privacy Protection Act (DPPA) regulations.

(c) The large decrease in Reissuance Fee transactions is because the Department issued new plates in Fiscal Years 2009 and 2010 with a small number issued in Fiscal Year 2011.

**DEPARTMENT OF REVENUE
MARINE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2007 - 2011)**

	Fiscal Year				
	2011	2010	2009	2008	2007
Marine Titles					
Watercraft Original Title	67,556	72,040	67,358	62,857	60,522
Watercraft Duplicate Title	130	127	294	1,046	2,985
Outboard Motor Original Title	601	836	2,061	7,822	32,376
Outboard Motor Duplicate Title	51	59	110	488	1,400
Other	3,390	3,282	3,662	2,976	4,328
Marine Registrations					
Watercraft/Motorboat Decals	99,714	106,184	106,918	102,745	133,985
Outboard Motor Decals	18,426	19,277	19,822	21,887	30,465
Documented Vessels	2,225	2,132	2,588	6,883	4,931
Miscellaneous					
Replacement Decals	2,117	2,947	2,189	2,639	2,160
Dealer Registrations	715	906	25	2,459	3,070
Watercraft Numbers	7,516	7,923	8,045	10,650	17,783
Title Penalties	7,873	6,506	6,766	8,070	7,048
Boat Identification Plates	268	279	251	290	435
Other (a)	367,053	1,260	1,164	1,070	246
Total Marine Transactions	577,635	223,758	221,253	231,882	301,734
Percent Increase/Decrease from Prior Year	<u>158.15%</u>	<u>1.13%</u>	<u>-4.58%</u>	<u>-23.15%</u>	<u>37.89%</u>

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2007 - 2011)**

	Fiscal Year				
	2011	2010	2009	2008	2007
Titles	17,294	19,300	20,112	23,956	28,546
Registration/Decals	28,156	30,691	30,105	35,308	39,962
Miscellaneous	4,406	5,451	4,838	7,405	8,398
Total All-Terrain Vehicle Transactions	49,856	55,442	55,055	66,669	76,906
Percent Increase/Decrease from Prior Year	<u>-10.08%</u>	<u>0.70%</u>	<u>-17.42%</u>	<u>-13.31%</u>	<u>24.16%</u>

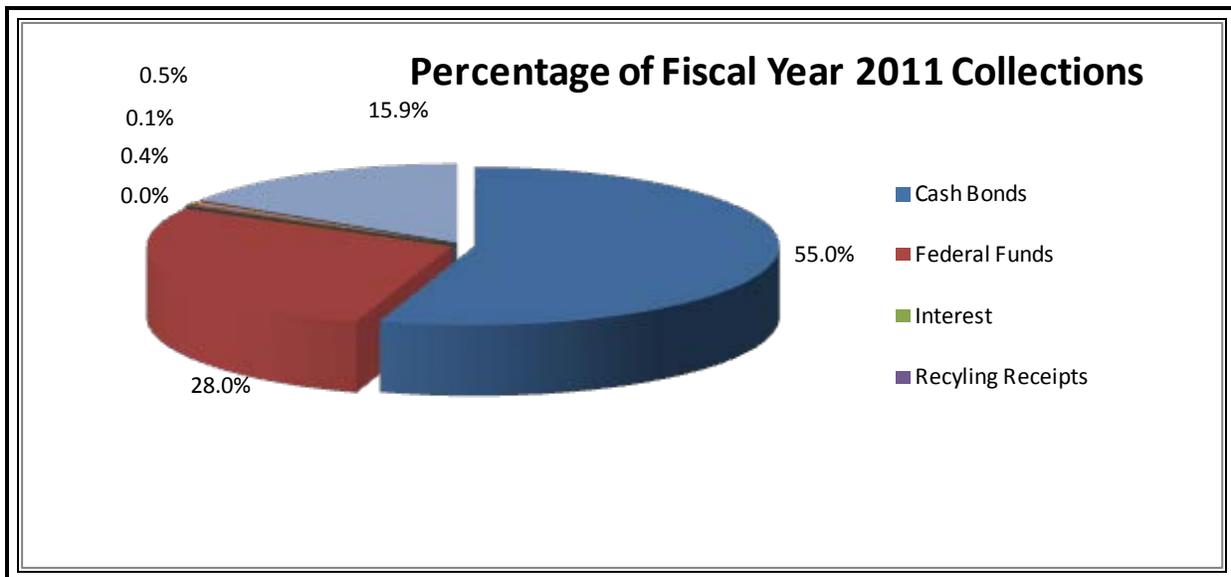
(a) Other includes Notice of Lien processing fee transactions. Prior to Fiscal Year 2011, these transactions were included in the Processing Fees category in the Motor Vehicle Transactions Section.

OTHER RECEIPTS

SUMMARY OF OTHER RECEIPTS

	FY11 Amount Collected	FY10 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$7,368,307	\$7,513,599	-1.9 %
Federal Funds	3,745,455	3,600,851	4.0
Interest	30	27,830	-99.9
Recycling Receipts	52,355	16,927	209.3
Refunds/Rebates	13,209	41,218	-68.0
Unclaimed Property	72,777	68,232	6.7
All Other Miscellaneous Receipts	2,136,833	3,772,135	-43.4
Total Other Receipts	\$13,388,966	\$15,040,792	-11.0 %

All Other Miscellaneous Receipts includes cancelled checks of \$2.1 million and \$3.7 million in Fiscal Years 2011 and 2010 respectively.



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2011

This statement provides fiscal year Department of Revenue non-state collection and distribution amounts by fund.



**DEPARTMENT OF REVENUE
NON-STATE FUNDS FINANCIAL SCHEDULE
CASH BASIS
FISCAL YEAR 2011**

Description	Bankruptcy Clearing	Cigarette and Tobacco Tax and Bond	Compliance Clearing	County and Other Miscellaneous	Dept of Agriculture Non-State	Family Support Trust
Collections						
Collections	\$ 1,798,144	31,928,535	48,905,430	5,758,892	21,861,969	2,610,667,736
Interest	(11)	(127)	(2,396)	637	(411)	6,111
Total Collections	\$ 1,798,133	31,928,408	48,903,034	5,759,529	21,861,558	2,610,673,847
Disbursements						
Political Subdivisions	\$	5,558,193		6,314,738	21,727,311	
General Revenue	1,366,218	56,141	26,020,765	54,620		
Other State Funds		26,050,577	17,557,494		34	
Refunds to Taxpayers		28,949		85,140	192,606	
Transfers to Other Non-State Funds	353,041					
Protested Taxes and Interest						
Other Entities						2,609,502,624
Total Disbursements	\$ 1,719,259	31,693,860	43,578,259	6,454,498	21,919,951	2,609,502,624
Collections Over (Under) Disbursements	\$ 78,874	234,548	5,324,775	(694,969)	(58,393)	1,171,223
Beginning Balance July 1, 2010	18,557	910,548	8,870,503	14,666,936	878,435	11,382,940
Ending Total Assets	\$ 97,431	1,145,096	14,195,278	13,971,967	820,042	12,554,163

Description	Financial Institution Tax	Motor Fuel Tax and Bond	Motor Vehicle Local Sales Tax	Riverboat Gaming Taxes and Fees	Sales and Use Non-State Tax	Total
Collections						
Collections	\$ 31,463,780	248,154,394	793,842,378	487,794,147	2,511,270,240	6,793,445,645
Interest	2,860	(10,284)	(14,030)	(6,022)	(83,307)	(106,980)
Total Collections	\$ 31,466,640	248,144,110	793,828,348	487,788,125	2,511,186,933	6,793,338,665
Disbursements						
Political Subdivisions	\$ 18,693,269	247,339,106		92,487,054	2,460,765,828	2,852,885,499
General Revenue	12,105,414		19,742,395		24,144,780	83,490,333
Other State Funds		1,500	494,943,969	395,672,733		934,226,307
Refunds to Taxpayers	11,176,297	8,051	2,009,253	630	124,559	13,625,485
Transfers to Other Non-State Funds			274,484,341			274,837,382
Protested Taxes and Interest					129,733	129,733
Other Entities						2,609,502,624
Total Disbursements	\$ 41,974,980	247,348,657	791,179,958	488,160,417	2,485,164,900	6,768,697,363
Collections Over (Under) Disbursements	\$ (10,508,340)	795,453	2,648,390	(372,292)	26,022,033	24,641,302
Beginning Balance July 1, 2010	45,517,208	16,705,059	9,711,249	9,549,532	259,147,336	377,358,303
Ending Total Assets	\$ 35,008,868	17,500,512	12,359,639	9,177,240	285,169,369	401,999,605

The MoDOT Non-State Fund is included in the Non-Appropriated Funds Sources and Application on page 112.

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2011

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to counties throughout the state of Missouri.



**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2011**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	Riverboat Gaming Taxes & Fees (i,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
Adair County	\$	8,891		29,947	625,475	2,884,823			45,649	3,594,785
Andrew County		9,047		4,073	686,641	1,540,761		276,038		2,516,560
Atchison County		21,460		5,586	582,031	1,272,365	243,749			2,125,191
Audrain County		61,257		23,066	816,053	3,762,326			43,762	4,706,464
Barry County		33,534		22,352	1,208,555	4,334,761				5,599,202
Barton County		55,766		532	648,390	1,006,465			49,663	1,760,816
Bates County		56,729		9,839	872,351	1,096,930	89,862		46,423	2,172,134
Benton County				5,744	734,969	2,240,370	95,671		39,673	3,116,427
Bollinger County				1,468	521,086	960,041			49,126	1,531,721
Boone County		15,657		172,272	1,564,028	26,235,772				27,987,729
Buchanan County		30,872		191,527	591,277	13,341,153			19,423	14,174,252
Butler County		40,110		26,014	1,141,572	5,667,879			35,296	6,910,871
Caldwell County		39,702		12,058	547,223	788,606	79,829		50,260	1,517,678
Callaway County				6,764	1,500,797	3,263,363			32,122	4,803,046
Camden County		3,556	184	11,296	2,676,083	8,968,716				11,659,835
Cape Girardeau County		34,827		47,665	918,511	12,508,526			15,355	13,524,884
Carroll County		82,943		80,156	791,870	834,230	111,669			1,900,868
Carter County				40,643	299,944	443,488			50,971	835,046
Cass County		54,752		108,865	1,314,740	12,530,039	1,717,445		3,325	15,729,166
Cedar County				5,277	570,684	953,616			47,671	1,577,248
Chariton County		46,242		9,503	714,803	932,652	80,097			1,783,297
Christian County		6,835		16,311	1,325,025	10,061,360		5,824		11,415,355
Clark County		26,959		64,579	485,622	1,126,792				1,703,952
Clay County		101,167		390,004	819,309	23,915,371	2,969,306			28,195,157
Clinton County				20,954	650,746	1,057,798	111,870			1,841,368
Cole County		33,665	1,082,353	134,836	1,063,095	15,598,958	1,118,340		17,926	19,049,173
Cooper County		34,384		21,098	533,421	2,910,210				3,499,113
Crawford County		53,659		8,814	648,974	3,066,778			42,220	3,820,445
Dade County		25,520			521,224	717,151	37,030		51,385	1,352,310
Dallas County				341	646,021	2,227,722			46,435	2,920,519

See page 41 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2011**

County	Cigarette Tax (a,j)	County Private Car Tax (b,i)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	Riverboat Gaming Taxes & Fees (i,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)										
Daviess County	\$	9,090		63	574,895	731,058	55,375		49,780	1,420,261
DeKalb County				4,431	550,665	1,258,941	192,969			2,007,006
Dent County				44,051	613,256	1,440,920			48,067	2,146,294
Douglas County				5,835	653,513	886,085			49,117	1,594,550
Dunklin County		14,980		104,754	791,731	2,767,609			42,682	3,721,756
Franklin County		64,744		55,694	2,293,586	17,481,500				19,895,524
Gasconade County		13,688		15,212	533,134	2,150,897				2,712,931
Gentry County				22,263	496,136	486,845	33,410			1,038,654
Greene County		78,458	127,858	496,311	3,371,830	52,380,426				56,454,883
Grundy County		35,573		942	425,707	1,371,312				1,833,534
Harrison County				4,782	717,088	1,301,468	66,349			2,089,687
Henry County		16,195		4,789	740,692	2,343,755	118,916		43,543	3,267,890
Hickory County				14	440,490	833,340				1,273,844
Holt County		40,717		2,668	449,891	954,749	131,885			1,579,910
Howard County		12,317		501	373,941	1,295,011				1,681,770
Howell County		36,648		91,734	1,099,299	3,969,744				5,197,425
Iron County		37,395		2,741	370,199	801,938		50,533		1,262,806
Jackson County	2,350,625	139,065	82,715	3,552,935	1,006,512	93,576,309				100,708,161
Jasper County		79,473		52,015	1,311,398	14,696,370		3,412		16,142,668
Jefferson County		61,248		65,815	3,870,578	31,813,059				35,810,700
Johnson County		31,019		12,542	1,310,560	7,764,465	472,078		31,675	9,622,339
Knox County		15,292		64,928	446,720	565,092			52,699	1,144,731
Laclede County		30,993		34,515	796,405	3,674,531			39,487	4,575,931
Lafayette County		66,765		206,649	818,376	3,563,471	306,421		39,673	5,001,355
Lawrence County		50,840		10,660	992,265	3,596,300	341,411		37,576	5,029,052
Lewis County		18,754		42,158	444,454	1,260,155	216,390		50,002	2,031,913
Lincoln County		18,146		29,705	1,118,430	6,684,541		25,861		7,876,683
Linn County		29,848		35,202	594,605	1,207,311	85,454		48,946	2,001,366
Livingston County		31,349		4,958	530,109	1,440,082	83,929		48,361	2,138,788
Macon County		60,910		44,364	775,849	1,746,766				2,627,889

See page 41 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2011**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	Riverboat Gaming Taxes & Fees (i,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)										
Madison County	\$			1,385	323,174	1,389,191			48,826	1,762,576
Maries County					406,489	773,844		55,903		1,236,236
Marion County		45,236		72,870	513,597	3,913,466		365,570	42,046	4,952,785
McDonald County		18,190		21,314	716,403	4,198,784			44,602	4,999,293
Mercer County		18,736		13,490	375,279	613,273				1,020,778
Miller County				18,026	837,273	3,057,082		158,517	38,470	4,109,368
Mississippi County				6,142	369,186	1,650,910			48,841	2,075,079
Moniteau County		33,448		6,908	500,503	1,489,209				2,030,068
Monroe County		39,580		1,431	593,913	521,063		26,137	49,852	1,231,976
Montgomery County		22,926		683	575,794	1,557,187			48,073	2,204,663
Morgan County		5,760		3,392	1,226,622	1,991,557			36,142	3,263,473
New Madrid County		55,619		24,574	773,597	2,878,170			46,564	3,778,524
Newton County		57,024		67,818	1,107,714	5,416,188			28,396	6,677,140
Nodaway County				14,815	1,039,102	2,121,975		145,844	44,242	3,365,978
Oregon County		12,387		9,232	481,281	854,658				1,357,558
Osage County		20,636		206	539,631	1,761,570			48,052	2,370,095
Ozark County				11,760	655,918	806,934				1,474,612
Pemiscot County		31,045		39,352	548,742	1,722,589			47,932	2,389,660
Perry County		30,602		8,683	564,108	3,765,404			43,882	4,412,679
Pettis County		22,509		20,162	1,038,974	5,930,880		418,523	37,375	7,468,423
Phelps County		27,480		30,015	832,850	4,917,535			35,842	5,843,722
Pike County		52,496		46,657	579,408	2,919,106			46,135	3,643,802
Platte County		34,150		265,355	1,484,822	20,199,416		3,680,698	5,599	25,670,040
Polk County				1,969	858,246	2,541,800			40,978	3,442,993
Pulaski County		28,729		56,594	769,451	3,148,404				4,003,178
Putnam County		13,011		16	482,451	731,852			52,051	1,279,381
Ralls County		24,366		1,211	509,302	1,604,926		234,849		2,374,654
Randolph County		53,017		39,755	792,948	2,465,864			44,377	3,395,961
Ray County		82,284		25,547	733,867	2,169,257		212,118	44,356	3,267,429
Reynolds County				16	645,177	425,547				1,070,740

See page 41 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2011**

County	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (h,j)	Riverboat Gaming Taxes & Fees (i,k)	Statutory County Recorder's Fee (i,j)	Total (Memorandum Only)	
(continued from previous page)											
Ripley County	\$			31,840	405,688	922,758			48,484	1,408,770	
St. Charles County		52,427		590,157	3,847,273	73,774,335	5,419,117			83,683,309	
St. Clair County		5,213		66	586,903	260,529			49,864	902,575	
St. Francois County		33,569		68,602	766,666	7,969,687			22,333	8,860,857	
St. Louis County	933,298	106,849	772,742	3,488,734	11,682,727	400,631,920		10,036,693		427,652,963	
Ste. Genevieve County		44,039		800	710,941	2,839,471			42,973	3,638,224	
Saline County		62,810		27,066	709,464	3,280,330			45,343	4,125,013	
Schuyler County				279	274,749	540,974				816,002	
Scotland County		8,839		8,124	434,491	511,153			52,351	1,014,958	
Scott County		39,450		69,280	480,006	3,411,827			36,151	4,036,714	
Shannon County				721	584,041	457,450				1,042,212	
Shelby County		21,417		506	516,879	761,972	36,441		51,712	1,388,927	
Stoddard County		57,475		63,874	1,018,711	2,643,952			39,649	3,823,661	
Stone County		22,761		999	1,162,636	6,445,503	376,811			8,008,710	
Sullivan County		15,613		3,041	479,465	1,172,537			51,742	1,722,398	
Taney County		15,969		15,694	1,184,214	21,446,727				22,662,604	
Texas County		15,249		46,980	917,270	2,770,977				3,750,476	
Vernon County		82,891		30,854	914,309	1,864,779		44,269		2,937,102	
Warren County		15,804		30,179	702,580	4,796,512				5,545,075	
Washington County		40,491		70,405	540,356	3,449,579	128,003		41,872	4,270,706	
Wayne County		28,052		486	527,689	897,685			47,935	1,501,847	
Webster County		42,452		20,394	883,825	4,596,894			37,771	5,581,336	
Worth County				13	221,564	244,857	17,277		53,782	537,493	
Wright County		24,210		43,288	642,975	1,435,838				2,146,311	
TOTALS	\$	3,283,923	3,335,852	2,065,852	11,906,575	105,604,078	1,064,958,959	20,311,301	10,036,693	2,942,787	1,224,446,020

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 42 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 102 for a description of county private car tax.
- (c) See page 103 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 103 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (e) See pages 7, 23, and 26 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 general city and capital improvement 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 11 for a description of local sales tax.
- (h) See page 11 for a description of local option use tax.
- (i) See page 102 for a description of Statutory County Recorder's Fees.
- (j) The total of tax distributions to counties, cities, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 11, because of a one to 12 month lag in distributions, investment 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 23, 24, and 26 through 29.
- (k) See page 14 and 30 for a description of riverboat gaming gross receipt tax and admission fees.

Missouri Department of Revenue

Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2011

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to cities throughout the state of Missouri.



**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
Adrian	\$			68,349	374,159			442,508
Advance				47,768	325,489	16,513		389,770
Agency				23,001	0			23,001
Airport Drive				23,884	268,106			291,990
Alba				22,578	10,068			32,646
Albany				74,378	322,510			396,888
Aldrich				2,880	0			2,880
Alexandria				6,374	12,135			18,509
Allendale				2,073	6,036			8,109
Allenville				3,993	0			3,993
Alma				15,321	0			15,321
Altamont				8,371	0			8,371
Altenburg				11,865	0			11,865
Alton				25,650	239,749			265,399
Amazonia				10,636	0			10,636
Amity				2,688	0			2,688
Amoret				8,102	0			8,102
Amsterdam				10,790	11,272			22,062
Anderson				71,268	308,921			380,189
Annada				1,843	0			1,843
Annapolis				11,904	58,232			70,136
Anniston				10,944	0			10,944
Appleton City				50,456	227,242			277,698
Arbela				1,536	0			1,536
Arbyrd				20,274	36,039			56,313
Arcadia				21,772	75,166			96,938
Archie				34,175	60,263			94,438
Arcola				1,728	0			1,728
Argyle				6,297	10,417			16,714
Arkoe				2,227	0			2,227

See page 73 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Armstrong	\$			11,020	0			11,020
Arnold				766,628	6,170,577			6,937,205
Arrow Point Village				5,107	0			5,107
Arrow Rock				3,033	15,663			18,696
Asbury				8,371	10,672			19,043
Ash Grove				54,910	156,491	10,353		221,754
Ashland				84,515	400,274			484,789
Atlanta				17,279	12,080			29,359
Augusta				8,371	42,293			50,664
Aurora				269,328	2,010,548	74,521		2,354,397
Auxvasse				34,597	101,478			136,075
Ava				116,002	1,001,525	39,235		1,156,762
Avilla				5,261	0			5,261
Avondale				20,313	25,115			45,428
Bagnell				3,302	11,914			15,216
Bakersfield				10,944	12,205			23,149
Baldwin Park				4,416	0			4,416
Ballwin	89,820			1,201,224	2,666,229			3,957,273
Baring				6,105	0			6,105
Barnard				9,868	0			9,868
Barnett				7,948	0			7,948
Bates City				9,408	122,503	45,249		177,160
Battlefield				91,581	166,583			258,164
Bell City				17,702	15,281			32,983
Bella Villa	1,972			26,380	38,198	6,197		72,747
Belle				51,608	227,461			279,069
Bellefontaine Neigh.	31,836			425,764	616,509			1,074,109
Bellerive	729			9,753	40,090			50,572
Bellflower				16,396	23,790			40,186
Bel-Nor	4,588			61,361	88,851	14,414		169,214

See page 73 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bel-Ridge	\$ 8,849			118,345	435,443			562,637
Belton				834,402	6,717,259			7,551,661
Benton				28,108	51,943			80,051
Benton City				4,685	0			4,685
Berger				7,910	3,438			11,348
Berkeley	28,893			386,405	1,994,882			2,410,180
Bernie				68,234	173,075			241,309
Bertrand				28,415	18,414			46,829
Bethany				118,536	970,897			1,089,433
Bethel				4,646	5,610			10,256
Beverly Hills	1,731			23,154	50,908			75,793
Bevier				27,762	80,146			107,908
Big Lake				4,877	0			4,877
Bigelow				1,459	0			1,459
Billings				41,893	60,286			102,179
Birch Tree				24,345	82,314			106,659
Birmingham				8,217	10,710			18,927
Bismarck				56,446	115,503			171,949
Blackburn				10,905	7,865			18,770
Black Jack	19,501			260,803	377,645	61,264		719,213
Blackwater				7,641	13,682			21,323
Blairstown				5,414	7,397			12,811
Bland				21,695	46,500			68,195
Blodgett				10,176	0			10,176
Bloomfield				74,954	147,247	11,353		233,554
Bloomsdale				16,089	74,746			90,835
Blue Eye				4,953	19,688			24,641
Blue Springs				1,846,206	10,174,353			12,020,559
Blythedale				8,947	0			8,947
Bogard				8,985	0			8,985

See page 73 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bolckow	\$			8,985	0			8,985
Bolivar				351,079	3,886,177			4,237,256
Bonne Terre				155,092	757,951			913,043
Boonville				314,945	1,688,051		3,947,467	5,950,463
Bosworth				14,668	0			14,668
Bourbon				51,761	235,044			286,805
Bowling Green				125,179	1,156,300			1,281,479
Bragg City				7,257	0			7,257
Brandsville				6,681	0			6,681
Branson				241,105	14,829,201			15,070,306
Branson West				15,667	1,510,745			1,526,412
Brashear				10,752	9,238			19,990
Braymer				34,943	53,978			88,921
Breckenridge				17,433	7,694			25,127
Breckenridge Hills	36,321			184,966	128,442	43,450		393,179
Brentwood	38,197			295,401	6,296,281			6,629,879
Bridgeton	44,647			597,099	5,236,779			5,878,525
Brimson				2,419	0			2,419
Bronaugh				9,408	0			9,408
Brookfield				183,123	1,211,189	77,672		1,471,984
Brooklyn Heights				4,800	0			4,800
Browning				12,172	9,274	983		22,429
Brownington				4,569	0			4,569
Brumley				3,917	3,980			7,897
Brunswick				35,519	131,719			167,238
Bucklin				20,121	32,239	1,966		54,326
Buckner				104,636	395,256	19,073		518,965
Buffalo				106,786	909,156			1,015,942
Bull Creek Village				8,640	13,014			21,654
Bunceton				13,363	8,186			21,549

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Bunker	\$			16,396	46,039			62,435
Burgess				2,688	0			2,688
Burlington Junct.				24,268	0			24,268
Butler				161,620	1,242,985			1,404,605
Butterfield				15,244	4,378			19,622
Byrnes Mill				91,235	161,085			252,320
Cabool				83,248	434,818			518,066
Cainsville				14,207	0			14,207
Cairo				11,251	0			11,251
Caledonia				6,067	17,723			23,790
Calhoun				18,854	37,009			55,863
California				153,786	740,215			894,001
Callao				11,174	5,071			16,245
Calverton Park	3,796			50,763	73,505			128,064
Camden				8,025	0			8,025
Camden Point				18,585	0			18,585
Camdenton				106,710	2,698,836			2,805,546
Cameron				375,846	1,837,562			2,213,408
Campbell				72,305	145,336			217,641
Canalou				13,363	0			13,363
Canton				98,185	340,603			438,788
Cape Girardeau				1,357,353	24,061,201			25,418,554
Cardwell				30,296	17,897			48,193
Carl Junction				203,282	491,774			695,056
Carrollton				158,279	565,878			724,157
Cartersville				71,037	131,411	5,110		207,558
Carthage				486,434	4,009,040			4,495,474
Caruthersville				259,575	770,282		1,640,050	2,669,907
Carytown				8,332	0			8,332
Cassville				110,972	1,574,192			1,685,164

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Catron	\$			2,611	0			2,611
Cedar Hill Lakes				8,793	0			8,793
Center				24,729	52,258			76,987
Centertown				9,868	22,375			32,243
Centerview				9,561	0			9,561
Centerville				6,566	8,121			14,687
Centralia				144,916	684,754			829,670
Chaffee				116,885	273,132			390,017
Chain of Rocks				3,494	0			3,494
Chain-O-Lakes				4,877	0			4,877
Chamois				17,510	22,005			39,515
Champ	34			461	0			495
Charlack	4,109			54,948	79,566			138,623
Charleston				181,702	789,525			971,227
Chesterfield	134,379			1,797,132	10,630,846			12,562,357
Chilhowee				12,633	13,087			25,720
Chillicothe				344,359	3,885,352			4,229,711
Chula				7,603	0			7,603
Clarence				35,135	77,841			112,976
Clark				10,560	11,823			22,383
Clarksburg				14,399	8,077			22,476
Clarksdale				13,478	0			13,478
Clarkson Valley	7,680			102,716	0			110,396
Clarksville				18,815	29,943			48,758
Clarkton				51,070	69,124			120,194
Claycomo				48,651	365,269			413,920
Clayton	100,488			611,882	2,402,743			3,115,113
Clearmont				7,334	0			7,334
Cleveland				22,732	88,430			111,162
Clever				38,783	179,935			218,718

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Cliff Village	\$			1,267	0			1,267
Clifton Hill				4,761	0			4,761
Climax Springs				3,072	3,780			6,852
Clinton				357,529	3,780,172	183,563		4,321,264
Clyde				2,841	0			2,841
Cobalt City				7,257	0			7,257
Coffey				5,376	0			5,376
Cole Camp				39,474	184,721	12,157		236,352
Collins				6,758	59,815	5,969		72,542
Columbia				3,245,874	39,270,410			42,516,284
Commerce				4,224	0			4,224
Conception Junct.				7,756	0			7,756
Concordia				90,621	659,681			750,302
Coney Island				3,609	0			3,609
Conway				28,530	105,355			133,885
Cool Valley	3,104			41,509	81,355			125,968
Cooter				16,895	0			16,895
Corder				16,396	11,396	4,997		32,789
Corning				806	0			806
Cosby				5,491	0			5,491
Cottleville				74,032	1,046,186			1,120,218
Country Club Village				70,884	46,164			117,048
Country Club Hills	3,965			53,028	116,738			173,731
Country Life Acres	233			3,110	0			3,343
Cowgill				9,484	0			9,484
Craig				11,865	19,895			31,760
Crane				53,374	169,635	18,347		241,356
Creighton				12,364	12,533			24,897
Crestwood	34,474			455,523	3,015,117			3,505,114
Creve Coeur	47,375			633,577	1,874,538			2,555,490

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Crocker	\$			39,666	166,697			206,363
Cross Timbers				7,104	0			7,104
Crystal City				163,079	1,352,853			1,515,932
Crystal Lake Park	1,312			17,548	25,410			44,270
Crystal Lakes				14,707	4,949			19,656
Cuba				124,027	1,247,961			1,371,988
Curryville				9,638	4,999			14,637
Dadeville				8,601	0			8,601
Dalton				1,037	0			1,037
Dardenne Prairie				168,340	1,514,114			1,682,454
Darlington				4,339	0			4,339
Dearborn				20,313	58,735			79,048
Deepwater				19,468	20,762			40,230
Deerfield				2,880	0			2,880
DeKalb				9,868	0			9,868
Dellwood	15,088			201,785	464,168			681,041
Delta				19,852	39,616			59,468
Dennis Acres				2,611	0			2,611
Denver				1,536	0			1,536
Des Arc				7,180	0			7,180
Desloge				184,390	2,459,155			2,643,545
De Soto				244,791	1,694,849			1,939,640
Des Peres	24,669			329,921	6,975,476	424,692		7,754,758
De Witt				4,608	0			4,608
Dexter				282,460	2,833,560			3,116,020
Diamond				30,988	153,366			184,354
Diehlstadt				6,259	0			6,259
Diggins				11,443	6,019			17,462
Dixon				60,286	259,035			319,321
Doniphan				74,186	721,192			795,378

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Doolittle	\$			24,729	50,018			74,747
Dover				4,147	0			4,147
Downing				15,206	0			15,206
Drexel				41,854	139,566			181,420
Dudley				11,097	37,022			48,119
Duenweg				39,704	163,209			202,913
Duquesne				62,974	367,478			430,452
Dutchtown				3,801	6,565			10,366
Eagleville				12,326	222,594			234,920
East Lynne				11,520	19,081			30,601
Easton				9,907	6,190			16,097
East Prairie				123,912	596,274			720,186
Edgar Springs				7,296	21,940			29,236
Edgerton				20,466	22,380			42,846
Edina				47,345	134,743			182,088
Edmundson	2,412			32,255	467,273	16,502		518,442
Eldon				187,961	1,828,096			2,016,057
El Dorado Springs				144,955	774,658			919,613
Ellington				40,126	424,407			464,533
Ellisville	26,139			349,581	1,403,499			1,779,219
Ellsinore				13,939	76,628			90,567
Elmer				3,763	0			3,763
Elmira				3,149	0			3,149
Elmo				6,374	0			6,374
Elsberry				78,602	221,158	14,368		314,128
Emerald Beach				9,600	0			9,600
Eminence				21,042	138,769			159,811
Emma				9,331	10,023			19,354
Eolia				16,703	28,073			44,776
Essex				20,121	13,364	1,869		35,354

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Ethel	\$			3,840	0			3,840
Eureka	22,039			294,748	2,040,710			2,357,497
Everton				12,364	26,129			38,493
Ewing				17,817	22,015			39,832
Excelsior Estates				10,099	0			10,099
Excelsior Springs				416,510	3,784,734	266,177		4,467,421
Exeter				27,148	21,330			48,478
Fairfax				24,767	35,694			60,461
Fair Grove				42,507	286,518			329,025
Fair Play				16,051	47,570			63,621
Fairview				15,167	9,357			24,524
Farber				15,782	5,850			21,632
Farley				8,678	0			8,678
Farmington				534,662	6,307,985			6,842,647
Fayette				107,247	231,240			338,487
Fenton	12,518			167,418	3,608,498			3,788,434
Ferguson	64,333			860,360	3,191,663			4,116,356
Ferrelview				22,770	27,596			50,366
Festus				370,931	5,518,492			5,889,423
Fidelity				9,676	0			9,676
Fillmore				8,102	0			8,102
Fisk				13,939	55,539			69,478
Fleming				4,685	0			4,685
Flemington				4,761	0			4,761
Flint Hill				14,553	75,600			90,153
Flordell Hills	2,673			35,749	51,765	8,398		98,585
Florissant	155,072			2,344,901	6,339,434			8,839,407
Foley				6,835	7,980			14,815
Fordland				26,265	32,922			59,187
Forest City				12,979	9,310			22,289

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Foristell	\$			12,710	357,583	33,607		403,900
Forsyth				64,740	615,770			680,510
Fortescue				1,958	0			1,958
Foster				4,992	0			4,992
Fountain N' Lakes				4,953	0			4,953
Four Seasons				57,329	276,037			333,366
Frankford				13,478	8,164			21,642
Franklin				4,301	1,387			5,688
Fredericktown				150,830	922,525			1,073,355
Freeburg				16,243	113,804			130,047
Freeman				20,006	38,072			58,078
Freistatt				7,065	0			7,065
Fremont Hills				22,924	22,932	7,159		53,015
Frohna				7,373	0			7,373
Frontenac	10,000			133,742	1,933,729			2,077,471
Fulton				465,698	2,897,699			3,363,397
Gainesville				24,268	274,672			298,940
Galena				17,318	17,524			34,842
Gallatin				68,695	198,851	19,174		286,720
Galt				10,560	0			10,560
Garden City				57,598	192,046			249,644
Gasconade				10,252	2,874			13,126
Gentry				3,878	0			3,878
Gerald				44,965	177,615			222,580
Gerster				1,344	299			1,643
Gibbs				3,840	0			3,840
Gideon				42,738	39,750			82,488
Gilliam				8,793	4,386			13,179
Gilman City				14,591	17,362			31,953
Ginger Blue					9,106			9,106

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Gladstone	\$			1,012,380	7,139,985	414,708		8,567,073
Glasgow				48,497	166,250			214,747
Glenaire				21,234	0			21,234
Glenallen				5,568	0			5,568
Glendale	16,558			221,445	447,689	52,019		737,711
Glen Echo Park	477			6,374	0			6,851
Glenwood				7,795	0			7,795
Golden City				33,944	78,296			112,240
Goodman				45,426	66,418			111,844
Gordonville				16,319	0			16,319
Gower				53,720	94,167	8,883		156,770
Graham				7,334	0			7,334
Grain Valley				198,137	1,461,847			1,659,984
Granby				81,443	232,788			314,231
Grand Falls Plaza				3,993	0			3,993
Grandin				9,062	10,785			19,847
Grand Pass				2,035	0			2,035
Grandview				955,396	6,032,414			6,987,810
Granger				1,689	0			1,689
Grant City				35,557	159,196			194,753
Grantwood	2,535			33,906	76,616	7,965		121,022
Gravois Mills				7,987	34,012			41,999
Green Castle				11,827	2,160			13,987
Green City				26,418	67,202			93,620
Greendale	2,073			27,724	47,013			76,810
Greenfield				52,145	163,489			215,634
Green Park	7,655			102,371	392,424			502,450
Green Ridge				17,087	34,819			51,906
Greentop				16,396	27,247			43,643
Greenville				17,318	92,051			109,369

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Greenwood	\$			151,751	377,421			529,172
Guilford				3,341	0			3,341
Gunn City				3,264	0			3,264
Hale				18,162	53,712			71,874
Half Way				6,758	8,333			15,091
Hallsville				37,554	77,147			114,701
Halltown				7,257	0			7,257
Hamilton				69,617	181,254			250,871
Hanley Hills	6,098			81,559	117,499			205,156
Hannibal				681,844	6,064,819			6,746,663
Hardin				23,577	18,485			42,062
Harris				4,032	0			4,032
Harrisburg				7,065	16,760			23,825
Harrisonville				343,514	3,584,977			3,928,491
Hartsburg				4,147	4,872			9,019
Hartville				23,308	84,924			108,232
Harwood				3,456	0			3,456
Hawk Point				17,625	48,626			66,251
Hayti				123,144	801,457			924,601
Hayti Heights				29,605	12,412			42,017
Haywood City				9,177	0			9,177
Hazelwood	75,243			1,006,274	6,169,221	1,719,108		8,969,846
Henrietta				17,548	27,810			45,358
Herculaneum				107,708	1,058,326			1,166,034
Hermann				102,678	901,844			1,004,522
Hermitage				19,046	178,921	9,504		207,471
Higbee				23,922	27,717			51,639
Higginsville				179,782	1,209,586			1,389,368
High Hill				8,870	7,896			16,766
Highlandville				33,484	34,933			68,417

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Hillsboro	\$			64,318	350,412			414,730
Hillsdale		4,241		56,715	82,123			143,079
Hoberg				2,304	0			2,304
Holcomb				26,725	40,511			67,236
Holden				96,380	367,791	21,666		485,837
Holland				9,446	0			9,446
Holliday				4,953	0			4,953
Hollister				148,487	1,877,434			2,025,921
Holt				15,551	136,077			151,628
Holts Summit				112,700	889,269	110,534		1,112,503
Homestead				6,950	0			6,950
Homestown				6,950	1,965			8,915
Hopkins				22,233	28,504			50,737
Hornersville				26,341	25,413			51,754
Houston				76,490	1,029,709			1,106,199
Houston Lake				10,905	0			10,905
Houstonia				10,560	0			10,560
Howardville				13,132	3,184	399		16,715
Hughesville				6,681	0			6,681
Humansville				36,325	89,903			126,228
Hume				12,940	14,081			27,021
Humphreys				6,297	0			6,297
Hunnewell				8,716	4,379			13,095
Huntleigh		927		12,403	0			13,330
Huntsdale				2,649	292			2,941
Huntsville				59,633	85,949			145,582
Hurdland				9,177	0			9,177
Hurley				6,029	2,714			8,743
Iatan				2,073	0			2,073
Iberia				24,997	181,704			206,701

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Independence	\$			4,350,103	37,350,134			41,700,237
Indian Point				22,578	261,371			283,949
Innsbrook				18,009	30,689			48,698
Ionia				4,147	0			4,147
Irondale				16,780	13,388			30,168
Iron Mtn. Lake				26,610	12,714			39,324
Ironton				56,484	418,880			475,364
Jackson				458,748	2,987,893			3,446,641
Jacksonville				6,259	0			6,259
Jameson				4,608	0			4,608
Jamesport				19,391	65,304			84,695
Jamestown				14,668	0			14,668
Jane					9,850			9,850
Jasper				38,821	208,367			247,188
Jefferson City				1,521,968	18,552,816			20,074,784
Jennings	44,415			593,988	1,682,491			2,320,894
Jerico Springs				9,945	0			9,945
Jonesburg				26,687	86,179			112,866
Joplin				1,747,291	30,705,898			32,453,189
Josephville				10,368	4,977			15,345
Junction City				12,249	0			12,249
Kahoka				86,051	250,414			336,465
Kansas City				16,954,720	155,352,033	23,484,611	17,556,681	213,348,045
Kearney				210,117	1,830,241			2,040,358
Kelso				20,236	91,248			111,484
Kennett				432,368	1,731,466			2,163,834
Kcytesville				20,466	0			20,466
Kidder				10,406	23,110			33,516
Kimberling City				86,512	546,102	43,135		675,749
Kimmswick				3,609	64,059			67,668

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
King City	\$			38,859	143,951			182,810
Kingdom City				4,646	506,917			511,563
Kingston				11,020	0			11,020
Kingsville				9,868	0			9,868
Kinloch	1,289			17,241	27,028			45,558
Kirbyville				4,224	15,906			20,130
Kirksville				664,450	5,488,031			6,152,481
Kirkwood	78,453			1,049,204	4,176,825	246,465		5,550,947
Knob Noster				94,537	365,547	40,396		500,480
Knox City				8,563	0			8,563
Koshkonong				7,872	44,402			52,274
La Belle				25,689	36,109			61,798
Laclede				15,935	10,886			26,821
Laddonia				23,807	44,055			67,862
Ladue	24,822			331,956	1,658,840			2,015,618
La Grange				38,399	40,346		1,973,950	2,052,695
Lake Annette				6,259	0			6,259
Lake Lafayette				13,286	0			13,286
Lake Lotawana				71,882	187,437			259,319
Lake Mykee				12,518	0			12,518
Lake Ozark				57,175	1,256,404			1,313,579
Lake St. Louis				390,476	3,664,826			4,055,302
Lakeshire	3,948			52,798	76,452			133,198
Lakeside				1,421	0			1,421
Lake Tapawingo				32,370	0			32,370
Lake Waukomis				35,211	0			35,211
Lake Winnebago				34,635	21,865			56,500
Lamar				169,914	1,257,292			1,427,206
Lamar Heights				8,294	92,519			100,813
La Monte				40,856	82,494			123,350

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Lanagan	\$			15,782	14,424			30,206
Lancaster				28,300	74,553			102,853
La Plata				57,060	138,831			195,891
Laredo				9,600	0			9,600
La Russell				5,299	0			5,299
Lathrop				80,330	187,031			267,361
Laurie				25,458	775,513			800,971
Lawson				89,699	340,156			429,855
Leadington				7,910	379,434	30,846		418,190
Leadwood				44,542	52,866			97,408
Leasburg				12,403	0			12,403
Leawood				34,712	0			34,712
Lebanon				466,735	6,061,351			6,528,086
Lee's Summit				2,714,783	27,957,021			30,671,804
Leeton				23,769	41,675			65,444
Leonard				2,534	0			2,534
Leslie				3,341	0			3,341
Levasy				4,147	2,267			6,414
Lewis & Clark Village				5,952	0			5,952
Lewistown				22,847	44,711			67,558
Lexington				170,989	828,267			999,256
Liberal				29,912	33,861			63,773
Liberty				1,007,273	8,235,508			9,242,781
Licking				56,484	356,090			412,574
Lilbourn				50,033	62,835	3,532		116,400
Lincoln				39,397	136,756	13,610		189,763
Linn				51,992	225,962			277,954
Linn Creek				10,752	140,548	24,499		175,799
Linnus				14,169	0			14,169
Livonia				4,377	0			4,377

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Lock Springs	\$			2,649	0			2,649
Lockwood				37,976	74,587	6,471		119,034
Lohman				6,451	0			6,451
Loma Linda				19,468	22,605			42,073
Lone Jack				20,274	122,348			142,622
Longtown				2,918	0			2,918
Louisburg				5,645	0			5,645
Louisiana				148,334	585,825	115,305		849,464
Lowry City				27,954	110,823	6,540		145,317
Lucerne				3,533	0			3,533
Ludlow				7,833	0			7,833
Lupus				1,113	0			1,113
Luray				3,917	0			3,917
MacKenzie	393			5,261	0			5,654
Macks Creek				10,252	7,704			17,956
Macon				212,652	1,239,449			1,452,101
Madison				22,502	24,721			47,223
Maitland				13,132	12,744			25,876
Malden				183,622	844,772			1,028,394
Malta Bend				9,561	40,818			50,379
Manchester	55,015			735,756	3,319,601			4,110,372
Mansfield				51,800	205,677			257,477
Maplewood	66,599			354,342	3,300,089	127,205		3,848,235
Marble Hill				57,675	403,726			461,401
Marceline				98,224	307,966			406,190
Marionville				81,136	327,173			408,309
Marlborough	10,036			85,821	234,501			330,358
Marquand				9,638	8,100			17,738
Marshall				477,410	2,236,780			2,714,190
Marshfield				219,640	2,164,185			2,383,825

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Marston	\$			23,423	174,584	41,260		239,267
Marthasville				32,140	122,756	19,419		174,315
Martinsburg				12,518	37,791			50,309
Maryland Hgts.	73,951			988,995	3,383,020		12,648,671	17,094,637
Maryville				406,296	3,763,096			4,169,392
Matthews				23,231	363,481			386,712
Maysville				46,539	123,919			170,458
Mayview				11,289	0			11,289
McBaine				653	0			653
McCord Bend				11,212	0			11,212
McFall				5,184	0			5,184
McKittrick				2,765	0			2,765
Meadville				17,548	0			17,548
Memphis				79,140	306,357			385,497
Mendon				7,987	0			7,987
Mercer				13,132	0			13,132
Merriam Woods				43,851	34,829			78,680
Merwin				3,187	0			3,187
Meta				9,561	31,811			41,372
Metz				2,573	0			2,573
Mexico				434,672	2,325,797			2,760,469
Miami				6,144	0			6,144
Middletown				7,641	14,667			22,308
Milan				75,184	189,102			264,286
Milford				1,997	0			1,997
Millard				2,880	0			2,880
Miller				28,952	93,643			122,595
Mill Spring				8,409	0			8,409
Milo				3,225	0			3,225
Mindenmines				15,705	0			15,705

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Miner	\$			40,549	995,887	27,080		1,063,516
Mineral Point				13,939	0			13,939
Miramiquoa Park				4,877	0			4,877
Missouri City				11,328	0			11,328
Moberly				527,635	5,205,068			5,732,703
Mokane				7,219	10,052			17,271
Moline Acres	8,246			102,217	178,713			289,176
Monett				283,996	2,897,030			3,181,026
Monroe City				99,376	453,082			552,458
Montgomery City				93,769	427,333			521,102
Monticello				4,838	0			4,838
Montrose				16,012	42,322			58,334
Mooreville				3,417	0			3,417
Morhouse				38,975	24,254			63,229
Morley				30,412	21,558			51,970
Morrison				4,723	4,434			9,157
Morrisville				13,209	12,242			25,451
Mosby				9,292	71,704			80,996
Moscow Mills				66,890	323,209			390,099
Mound City				45,809	235,687			281,496
Mountain Grove				175,635	1,737,018			1,912,653
Mountain View				93,309	970,177			1,063,486
Moundville				3,955	0			3,955
Mount Leonard				4,723	0			4,723
Mount Moriah				5,491	0			5,491
Mount Vernon				154,247	995,265			1,149,512
Napoleon				7,987	0			7,987
Naylor				23,423	38,605	5,148		67,176
Neck City				4,569	0			4,569
Neelyville				18,700	19,924			38,624

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Nelson	\$			8,140	0			8,140
Neosho				403,377	4,964,775			5,368,152
Nevada				330,497	3,628,619			3,959,116
Newark				3,840	0			3,840
New Bloomfield				23,001	40,153			63,154
Newburg				18,585	31,003			49,588
New Cambria				8,524	9,122			17,646
New Florence				29,336	172,566			201,902
New Franklin				43,966	85,201			129,167
New Hampton				13,401	0			13,401
New Haven				71,690	385,310			457,000
New London				38,437	138,075			176,512
New Madrid				128,021	316,105	35,622		479,748
New Melle				11,020	74,913	3,557		89,490
Newtonia				8,870	0			8,870
Newtown				8,025	0			8,025
Niangua				17,087	13,893			30,980
Nixa				465,545	2,880,601			3,346,146
Noel				56,830	328,602			385,432
Norborne				30,911	43,608			74,519
Normandy	38,197			197,868	213,923	47,328		497,316
North Kansas City				181,011	4,070,966		9,222,883	13,474,860
North Lilbourn				3,648	0			3,648
Northmoor				15,321	137,654			152,975
Northwoods	13,331			178,285	367,590			559,206
Norwood				21,196	51,204			72,400
Norwood Court	3,046			40,741	0			43,787
Novelty				4,569	0			4,569
Novinger				20,505	0			20,505
Oak Grove				212,536	1,847,887			2,060,423

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Oak Grove Village	\$			14,668	259,300			273,968
Oakland	4,422			59,134	127,322			190,878
Oak Ridge				7,756	0			7,756
Oaks				5,222	2,505			7,727
Oakview				14,822	97,285	1,568		113,675
Oakwood				7,564	0			7,564
Oakwood Park				7,027	0			7,027
Odessa				185,004	1,155,867			1,340,871
O'Fallon				1,772,826	19,461,371			21,234,197
Old Appleton				3,149	0			3,149
Old Monroe				9,600	53,078			62,678
Olean				6,029	0			6,029
Olivette	22,726			285,609	997,512	129,243		1,435,090
Olympian Village				25,689	0			25,689
Oran				48,536	87,774			136,310
Oregon				35,903	0			35,903
Oronogo				37,477	112,763			150,240
Orrick				34,136	56,123			90,259
Osage Beach				140,616	8,366,264			8,506,880
Osborn				17,471	0			17,471
Osceola				32,063	125,924			157,987
Osgood				1,958	0			1,958
Otterville				18,278	30,327			48,605
Overland	62,016			646,556	875,480			1,584,052
Owensville				95,996	1,380,058			1,476,054
Ozark				371,123	4,500,371			4,871,494
Pacific	18,982			253,853	980,616			1,253,451
Pagedale	10,382			138,849	311,681			460,912
Palmyra				133,128	641,029			774,157
Paris				58,711	233,743			292,454

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Park Hills	\$			301,852	1,625,127			1,926,979
Parkdale				7,872	0			7,872
Parkville				155,860	1,542,283			1,698,143
Parkway				10,752	43,499			54,251
Parma				32,716	41,483	2,923		77,122
Parnell				7,564	0			7,564
Pasadena Hills	3,293			44,043	63,775	10,346		121,457
Pasadena Park	1,404			18,777	27,189			47,370
Pascola				5,299	0			5,299
Passaic				1,536	0			1,536
Pattonsburg				10,022	16,011	808		26,841
Paynesville				3,494	0			3,494
Peculiar				99,990	790,959	96,446		987,395
Penermon				2,880	0			2,880
Perry				25,573	115,483			141,056
Perryville				294,402	2,827,707			3,122,109
Pevely				144,686	928,551			1,073,237
Phillipsburg				7,718	8,829			16,547
Pickering				5,913	0			5,913
Piedmont				76,490	1,061,599			1,138,089
Pierce City				53,182	176,016			229,198
Pierpont Village					1,872			1,872
Pilot Grove				27,762	45,334			73,096
Pilot Knob				26,764	127,704			154,468
Pine Lawn	30,151			161,428	273,281			464,860
Pineville				29,490	99,687			129,177
Plato					2,946			2,946
Platte City				148,449	1,919,310			2,067,759
Platte Woods				18,201	102,262			120,463
Plattsburg				90,390	313,516	24,258		428,164

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Pleasant Hill	\$			214,341	1,537,431			1,751,772
Pleasant Hope				21,042	62,821	4,010		87,873
Pleasant Valley				127,522	953,808			1,081,330
Pocahontas				4,877	0			4,877
Pollock				5,030	0			5,030
Polo				22,348	84,713			107,061
Poplar Bluff				639,375	9,293,687			9,933,062
Portage Des Sioux				13,478	17,404			30,882
Portageville				126,523	470,868			597,391
Potosi				102,217	765,342			867,559
Powersville				3,302	0			3,302
Prairie Home				8,448	0			8,448
Prathersville				4,262	0			4,262
Preston				4,339	15,166			19,505
Princeton				40,203	98,532			138,735
Purcell				13,708	0			13,708
Purdin				8,563	0			8,563
Purdy				42,354	115,412			157,766
Puxico				43,966	124,110			168,076
Queen City				24,498	80,186			104,684
Quitman				1,766	0			1,766
Quilin				17,932	55,239			73,171
Randolph				1,805	57,542			59,347
Ravenwood				17,203	0			17,203
Raymondville				16,972	0			16,972
Raymore				427,991	4,842,152			5,270,143
Raytown				1,166,857	7,399,007			8,565,864
Rayville				7,833	0			7,833
Rea				2,150	0			2,150
Redings Mill				6,105	1,712			7,817

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Reeds	\$			3,955	0			3,955
Reeds Spring				17,855	77,067			94,922
Renick				8,486	0			8,486
Rensselaer Village				5,568	0			5,568
Republic				336,525	3,937,174			4,273,699
Revere				4,646	0			4,646
Rhineland				6,758	0			6,758
Richards				3,648	0			3,648
Rich Hill				56,100	146,225			202,325
Richland				69,309	363,088			432,397
Richmond				234,846	1,820,836			2,055,682
Richmond Heights	75,957			368,704	4,933,093			5,377,754
Ridgely				2,457	0			2,457
Ridgeway				20,351	19,477			39,828
Risco				15,052	13,037			28,089
Ritchey				2,918	0			2,918
River Bend				384	14,392			14,776
Riverside				114,389	1,030,322	162,209	9,310,742	10,617,662
Riverview	9,033			120,802	174,922	28,377		333,134
Rives				3,379	0			3,379
Rocheport				7,987	30,239			38,226
Rockaway Beach				22,156	69,550			91,706
Rock Hill	22,705			182,969	899,655			1,105,329
Rock Port				53,566	414,280	46,683		514,529
Rockville				6,221	8,024			14,245
Rogersville				57,905	538,047			595,952
Rolla				628,470	9,193,332			9,821,802
Roscoe				4,301	0			4,301
Rosebud				13,977	62,375			76,352
Rosendale				6,912	0			6,912

See page 73 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Rothville	\$			3,571	0			3,571
Rush Hill				4,992	0			4,992
Rushville				10,752	0			10,752
Russellville				29,106	51,964			81,070
Rutledge				3,955	13,687			17,642
St. Ann	42,370			522,490	1,531,174			2,096,034
St. Charles				2,316,243	15,229,036		13,742,126	31,287,405
St. Clair				168,570	959,390			1,127,960
St. Elizabeth				11,404	24,292			35,696
St. George	3,698			49,457	71,615			124,770
St. James				142,228	908,901			1,051,129
St. John	21,683			263,837	790,118			1,075,638
St. Joseph				2,841,114	27,581,159		2,181,844	32,604,117
St. Louis		36,095	306,170	13,369,978	146,659,132	26,216,077	10,225,949	196,813,401
St. Martins				39,282	54,470			93,752
St. Mary				14,476	35,692			50,168
St. Paul				62,743	0			62,743
St. Peters				1,972,960	19,445,442			21,418,402
St. Robert				105,980	4,941,112			5,047,092
St. Thomas				11,020	13,420			24,440
Ste. Genevieve				171,872	1,134,232	90,650		1,396,754
Saginaw				10,598	18,393			28,991
Salem				186,387	1,531,519			1,717,906
Salisbury				66,276	174,972			241,248
Sarcoux				51,992	218,134			270,126
Savannah				182,854	747,194			930,048
Schell City				10,982	0			10,982
Scotsdale				8,102	5,698			13,800
Scott City				176,288	663,164			839,452
Scott City (Disputed)					0			0

See page 73 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Sedalia	\$			780,990	11,444,059			12,225,049
Sedgewickville				7,564	0			7,564
Seligman				33,676	171,995			205,671
Senath				63,358	63,610			126,968
Seneca				81,981	375,604			457,585
Seymour				70,423	311,404			381,827
Shelbina				74,608	394,594			469,202
Shelbyville				26,188	35,263			61,451
Sheldon				20,313	38,977			59,290
Sheridan				7,104	0			7,104
Shoal Creek Drive				13,286	0			13,286
Shoal Creek Estates				1,958	0			1,958
Shrewsbury	96,985			255,120	1,259,865			1,611,970
Sibley				13,324	0			13,324
Sikeston				652,469	7,074,423			7,726,892
Silex				7,910	33,415	4,640		45,965
Silver Creek				23,346	28,375			51,721
Skidmore				13,132	8,621			21,753
Slater				79,984	208,502			288,486
Smithton				19,583	14,978			34,561
Smithville				211,730	1,109,816	98,638		1,420,184
South Gifford				2,765	0			2,765
South Gorin				5,491	0			5,491
South Greenfield				5,222	0			5,222
South Lineville				1,421	0			1,421
South West City				32,831	180,032	47,624		260,487
Sparta				43,928	132,298			176,226
Spickard				12,095	5,232			17,327
Springfield				5,820,463	75,489,623	5,582,552		86,892,638
Stanberry				47,729	113,673			161,402

See page 73 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Stark City	\$			5,990	0			5,990
Steele				86,896	290,854			377,750
Steelville				54,872	473,511			528,383
Stella				6,835	3,827			10,662
Stewartsville				29,144	120,252			149,396
Stockton				75,261	550,566	29,513		655,340
Stotesbury				1,651	0			1,651
Stotts City				9,600	0			9,600
Stoutland				6,796	4,430			11,226
Stoutsville				1,689	0			1,689
Stover				37,170	149,405			186,575
Strafford				70,845	472,742			543,587
Strasburg				5,222	0			5,222
Sturgeon				36,248	89,584			125,832
Sugar Creek				147,412	568,630	91,455		807,497
Sullivan				243,870	2,685,654			2,929,524
Summersville				20,889	84,105			104,994
Sumner				5,453	0			5,453
Sunrise Beach				14,131	293,105	42,390		349,626
Sunset Hills	23,736			317,441	1,912,225			2,253,402
Sweet Springs				62,513	279,125			341,638
Sycamore Hills	2,073			27,724	0			29,797
Syracuse				6,605	0			6,605
Tallapoosa				7,833	0			7,833
Taneyville				13,785	11,487			25,272
Taos				33,407	24,617			58,024
Tarkio				74,301	311,195			385,496
Thayer				84,515	921,783			1,006,298
Theodosia				9,216	86,914			96,130
Tightwad				2,419	0			2,419

See page 73 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Tina	\$			7,411	0			7,411
Tindall				2,496	0			2,496
Tipton				125,218	185,757			310,975
Town and Country	31,279			418,315	2,307,237			2,756,831
Tracy				8,179	26,840			35,019
Trenton				238,686	1,438,553			1,677,239
Trimble				17,318	32,746			50,064
Triplett				2,457	0			2,457
Troy				258,691	3,045,847			3,304,538
Truesdale				15,244	140,061			155,305
Truxton				3,686	0			3,686
Turney				5,952	0			5,952
Tuscumbia				8,371	11,894			20,265
Twin Bridges				1,613	0			1,613
Twin Oaks	1,039			13,900	497,765			512,704
Umber View Heights				1,997	0			1,997
Union				297,858	3,182,477			3,480,335
Union Star				16,627	0			16,627
Unionville				78,372	212,492			290,864
Unity Village				5,376	6,354			11,730
University City	109,879			1,437,184	4,322,452	339,552		6,209,067
Uplands Park	1,321			17,663	25,577	4,149		48,710
Urbana				15,628	73,764			89,392
Urich				19,161	80,687			99,848
Utica				10,521	0			10,521
Valley Park	18,715			250,282	1,002,477			1,271,474
Van Buren				32,447	271,297			303,744
Vandalia				148,334	412,157			560,491
Vandiver				3,187	60,584			63,771
Vanduser				8,332	0			8,332

See page 73 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Velda City	\$				89,852			89,852
Velda Village	4,640			41,854	0			46,494
Velda Village Hills	3,130			62,052	60,606			125,788
Verona				27,417	58,748			86,165
Versailles				98,492	1,076,880			1,175,372
Viburnum				31,679	82,802			114,481
Vienna				24,114	150,815	16,080		191,009
Village of Aullville				3,302	0			3,302
Village of Bradleyville					0			0
Village of Loch Lloyd				14,131	0			14,131
Village of Pinhook				1,843	0			1,843
Village of Plato				2,765	0			2,765
Vinita Park	5,524			73,879	269,061	11,207		359,671
Vinita Terrace	838			11,212	16,236			28,286
Vista				2,112	0			2,112
Waco				3,302	0			3,302
Walker				10,560	0			10,560
Walnut Grove				24,191	35,207	2,858		62,256
Wardell				17,203	17,331			34,534
Wardsville				37,477	41,871			79,348
Warrensburg				627,433	5,218,824	274,587		6,120,844
Warrenton				202,783	2,402,338			2,605,121
Warsaw				79,485	1,517,647	87,084		1,684,216
Warson Woods	5,694			76,144	177,894			259,732
Washburn				17,203	48,199			65,402
Washington				508,513	7,092,067	414,456		8,015,036
Watson				4,646	0			4,646
Waverly				30,949	97,017			127,966
Wayland				16,319	83,790			100,109
Waynesville				134,664	1,078,415			1,213,079

See page 73 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)
(continued from previous page)								
Weatherby	\$			4,723	0			4,723
Weatherby Lake				71,921	0			71,921
Weaubleau				19,890	49,935			69,825
Webb City				376,767	3,546,245			3,923,012
Webster Groves	66,698			892,000	2,612,337			3,571,035
Weldon Spring				202,361	268,677			471,038
Weldon Spring Hgts.				3,033	0			3,033
Wellington				30,104	0			30,104
Wellston	7,063			94,461	136,780			238,304
Wellsville				54,641	74,000			128,641
Wentworth				5,414	0			5,414
Wentzville				264,797	9,333,379	381,136		9,979,312
Westboro				6,259	0			6,259
West Alton				22,002	0			22,002
West Line				3,648	0			3,648
Weston				62,628	292,375	24,929		379,932
Westphalia				12,288	41,503	3,578		57,369
West Plains				417,239	5,569,825			5,987,064
West Sullivan				3,686	95,639			99,325
Westwood	815			10,905	0			11,720
Wheatland				14,899	70,878			85,777
Wheaton				27,685	62,192			89,877
Wheeling				10,291	0			10,291
Whiteside				2,573	0			2,573
Whitewater				4,339	0			4,339
Wilbur Park	1,364			18,239	26,411			46,014
Wildwood	94,417			1,262,700	1,832,513			3,189,630
Willard				122,607	691,460	30,063		844,130
Williamsville				14,553	38,191			52,744
Willow Springs				82,442	476,672			559,114

See page 73 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2011**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h)	Total (Memorandum Only)	
(continued from previous page)									
Wilson City	\$			6,336	0			6,336	
Winchester		4,740		63,396	91,798			159,934	
Windsor				118,536	297,889			416,425	
Windsor Place					36,708			36,708	
Winfield				27,762	229,099			256,861	
Winona				49,534	222,910			272,444	
Winston				9,484	0			9,484	
Woods Heights				28,492	27,015	508		56,015	
Woodson Terrace		12,028		160,852	1,188,768	37,785		1,399,433	
Wooldridge				1,805	0			1,805	
Worth				3,609	0			3,609	
Worthington				3,417	0			3,417	
Wright City				58,827	478,503			537,330	
Wyaconda				11,904	7,097			19,001	
Wyatt				13,977	9,792			23,769	
Zalma				3,571	0			3,571	
TOTALS	\$	<u>2,341,324</u>	<u>36,095</u>	<u>306,170</u>	<u>141,094,913</u>	<u>1,171,890,162</u>	<u>62,449,529</u>	<u>82,450,363</u>	<u>1,460,568,556</u>

- (a) See page 5 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 on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 38.
- (b) See page 102 for a description of county private car tax.
- (c) See page 103 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 7, 23, and 26 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 11 for a description of local sales tax.
- (f) See page 11 for a description of local option use tax.
- (g) See page 14 and 30 for a description of riverboat gaming gross receipt tax and admission fees.
- (h) The total of tax distributions to cities, counties, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 11 because of a one to 12 month lag in distributions, investment 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 23, 24, and 26 through 29.
- (i) St. Louis County is responsible for distributing general city and capital improvement sales and use tax to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 38.

Missouri Department of Revenue

Tax Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2011

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to other political subdivisions throughout the state of Missouri.



**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2011**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
Ambulance Districts		Ambulance Districts (Continued)		Fire Protection Districts (Continued)	
Adair County Ambulance District	\$ 1,011,728	North Crawford County Ambulance District	\$ 550,431	Orrick Fire Protection District	\$ 65,053
Andrew County Ambulance District	390,088	Oregon County Ambulance District	392,533	Prairie Township Fire District	67,179
Audrain Ambulance District	469,311	Osage Ambulance District	282,120	Rock Comm Fire Protection District	2,877,665
Ava Ambulance District	368,725	Owensville Area Ambulance District	360,950	St. Clair Fire Protection District	410,268
Barton County Ambulance District	481,524	Ozark County Ambulance District	255,194	Smithville Area Fire Protection District	393,910
Big River Ambulance District	520,730	Pulaski County Ambulance District	1,750,180	SNI Valley Fire Protection District	539,560
Caldwell County Ambulance District	202,802	Randolph County Ambulance District	1,231,846	S Metropolitan Fire Protection District	991,521
Callaway County Ambulance District	1,627,886	Ray County Ambulance District	595,546	Southern Stone Fire District	1,525,585
Cam-MO Ambulance District	542,797	Rock Township Ambulance District	1,729,011	Sullivan Fire Protection District	891,631
Cedar County Ambulance District	453,011	Salt River Ambulance District	193,758	Union Fire Protection District	488,201
Cole Camp Ambulance District	89,868	St. Clair Ambulance District	335,817	Total Fire Protection Districts:	\$ <u><u>13,060,004</u></u>
Cooper County Ambulance District	367,020	St. James Ambulance District	267,674	Regional Jail Districts	
Dade County Ambulance District	185,505	St. Francois County Ambulance District	3,096,374	Daviess/Dekalb RJD	\$ <u><u>872,570</u></u>
Gerald Area Ambulance District	54,314	Ste. Genevieve County Ambulance District	772,293	Tourism Community Districts	
Hermann Area Ambulance District	335,319	Steelville Ambulance District	181,692	Branson/Lakes Area TCED	\$ <u><u>7,451,557</u></u>
Iron County Ambulance District	327,072	Taney County Ambulance District	3,295,284		
Joachim Platin Ambulance District	2,465,506	VanFar Ambulance District	143,419		
Lewis County Ambulance District	132,934	Warsaw Lincoln Ambulance District	592,681		
Lincoln County Ambulance District	1,848,149	Washington Area Ambulance District	1,402,866		
Linn County Ambulance District	539,001	Washington County Ambulance District	621,162	School Districts	County
Maries Osage Ambulance District	162,012	Total Ambulance Districts:	\$ <u><u>37,614,539</u></u>	Camdenton R-3 School District	Stock (b,d)
Marion County Ambulance District	1,714,113	Emergency Service Districts		Cameron R-1 School District	\$ 4,789
Meramec Ambulance District	595,690	Jefferson County EMG Service	\$ <u><u>7,143,953</u></u>	Jefferson City School District	178,565
Mid-Missouri Ambulance District	959,300			Kansas City School District	2,154,752
Miller County Ambulance District	1,247,473			Parkway School District	754,029
Monroe City Ambulance District	178,826	Fire Protection Districts			855,782
New Haven Ambulance District	129,405	Antonia Fire Protection District	\$ 214,927	Pattonville School District	184,343
New Madrid County Ambulance District	675,742	Bourbon County Fire Protection District	102,433	Rockwood School District	70,281
Nodaway County Ambulance District	1,061,214	Central Jackson County Fire Protection District	3,198,055	Springfield R-12 School District	195,401
Noel T. Adams Ambulance District	426,643	High Ridge Fire Protection District	1,222,645	University City School District	16,732
		Inter City Fire Protection District	71,371	Total School Districts:	\$ <u><u>4,414,674</u></u>

See page 79 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2011**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)					
Transportation Development Districts		Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)	
39th Street TDD	\$ 844,446	Crackerneck Creek TDD	\$ 314,008	Horseshoe Bend Ped TDD	\$ (e)
71 Highway and 150 Highway TDD	(e)	Crestwood Point TDD	(e)	Hutchings Farm TDD	28,238
210 Highway TDD	203,650	Crowne Plaza TDD	(e)	I-44 and Highway 47 Triangle TDD	66,751
370 MO Bottom Taussig TDD	1,860,842	Dardenne Town Square TDD	303,933	I-470 and 350 TDD	1,999,435
620 Market TDD	(e)	Des Peres Corners TDD	487,521	I-70 and Adams Dairy Parkway TDD	(e)
1200 Main South Loop TDD	700,397	Douglas Square TDD	154,759	Independence Ave Colbern TDD	(e)
1225 Washington TDD	67,941	Douglas Station TDD	62,961	Inter St Plaza N Town Village TDD	717,974
1717 Market Place TDD	138,547	East Gateway TDD	(e)	Kingsmill TDD	(e)
Adams Farm TDD	675,186	Elm Grove TDD	(e)	Koch Plaza TDD	127,331
Arnold Retail Corr TDD	2,242,267	Euclid Buckingham TDD	(e)	Lake of the Woods TDD	(e)
Ballwin Town Center TDD	131,645	Eureka Commercial Pk TDD	5,601	Lindbergh E Concord TDD	(e)
Belton Town Centre TDD	583,735	Eureka Old Town TDD	(e)	Loop Trolley TDD	650,633
Big Bend Crossing TDD	(e)	Farris Family TDD	43,860	Lucas and Hunt Chandler TDD	(e)
Branson Landing TDD	1,182,504	Fenton Crossing TDD	405,486	M150 and 135th Street TDD	633,741
Briarcliff Parkway Highway 9 TDD	97,823	Francis Place TDD	322,389	Manchester Highlands TDD	1,312,945
Broadway Fairview TDD	305,797	Fulton South Business 54 TDD	69,324	Mark Twain Mall TDD	577,156
Broadway Hotel TDD	(e)	Glenwood Watson TDD	265,120	Market at McKnight 1 TDD	117,856
Boonville Riverfront TDD	(e)	Gravois Bluffs TDD	3,150,842	Meadows TDD	347,195
Boscherts Landing TDD	(e)	Grindstone Plaza TDD	430,259	Megan Shoppe's TDD	(e)
Bowman TDD	(e)	Harrisonville Market PL A TDD	(e)	Meramec Sta and Highway 141 TDD	118,858
CB5421 5975 TDD	211,652	Harrisonville Market PL B TDD	53,407	Merchants Laclede TDD	(e)
Centene Plaza TDD	(e)	Harrisonville Towne Center TDD	(e)	Mexico Road TDD	(e)
Centerstate TDD	268,733	Hanley Eager Road TDD	461,868	Mid Rivers N TDD	103,348
City Hospital Laundry TDD	(e)	Hanley Road Corridor TDD	5,166,969	New Longview TDD	41,894
Chesterfield Valley TDD	1,888,702	Hanley Station TDD	72,122	Northwoods TDD	(e)
College Station TDD	(e)	Hawk Ridge TDD	907,402	Olive Boulevard TDD	392,407
Columbia Mall TDD	818,857	Hawthorne Development TDD	(e)	Olive Graeser TDD	82,750
Conley Road TDD	1,133,301	Highlands TDD	(e)	Osage Station TDD	13,647
Coronado Drive TDD	(e)	Highway 367 and Parker Road TDD	(e)	Ozark Centre TDD	333,053
Country Club Plaza TDD	1,103,020	Highway 71 and 291 Partner Prog. TDD	1,000,313	Park Hills TDD	(e)

See page 79 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2011**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)			
Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)	
Park Plaza TDD	\$ (e)	Station Plaza TDD	\$ (e)
Parkville Commons TDD	413,218	Toad Cove Complex TDD	(e)
Pershall Road TDD	(e)	Toad Cove Resort TDD	(e)
Platte County MO S 1 TDD	1,329,366	Tower TDD	(e)
Platte County MO S II TDD	274,338	Town and Country Cross TDD	365,405
Platte Valley Plaza TDD	(e)	Tuileries Plaza TDD	66,561
Poplar Bluff Conference Center	(e)	University Place TDD	(e)
Prewitt Point TDD	682,005	US Hwy 36 Int 72 Corr TDD	2,806,753
Railway Exchange Building TDD	5,460	US Hwy 50/63 Cityview TDD	(e)
Raintree Lake Village TDD	(e)	US Hwy 65 Truman Dam TDD	(e)
Raintree North TDD	148,644	Washington Avenue TDD	(e)
Raytown Highway 350 TDD	(e)	Wentzville TDD	336,758
Residence Inn St. Louis Downtown TDD	(e)	Wentzville II TDD	179,988
Rock Bridge Center TDD	154,766	Wentzville III TDD	105,326
Salt Lick Road TDD	217,272	Wentzville Parkway 1 TDD	147,076
Shoppe's at Cross Keys TDD	730,802	Winghaven TDD	<u>115,276</u>
Shoppe's at Hilltop TDD	(e)	Total Transportation Develop. Districts:	\$ <u><u>45,774,991</u></u>
Shoppe's at Stadium TDD	220,835	(Total Memorandum Only)	
Shoppe's Old Webster TDD	18,874		
South Manchester TDD	105,830		
St. Charles Riverfront TDD	(e)		
St. Cyr Road TDD	(e)		
St. John Crossing TDD	71,710		
St. John's Church Road TDD	558,768		
St. Joseph Gateway TDD	(e)		
St. Louis Convention Center Hotel TDD	(e)		
Stadium Corridor A TDD	299,159		
Stardust Mung Diamond TDD	437,260		
Stone Ridge TDD	(e)		
Strother Interchange TDD	181,140		

See page 79 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2011**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts				Community Improvement Districts (Continued)			
58 Highway Regional Market CID	\$ 109,517	3,502	113,019	Crowne Plaza CID	\$ (e)		0
63 Bypass CID	42,887	2,445	45,332	CWE Business CID	497,555	1,293	498,848
620 Market CID	45,295	4,273	49,568	Downtown Springfield CID	119,119	2,349	121,468
840 E Taylor CID	(e)	(e)	0	East Highway 60 CID	78,096		78,096
1100 Washington Ave CID	(e)		0	East Hills CID	616,477	7,073	623,550
1133 Washington Ave CID	(e)		0	East Main & Highway 47 CID	70,259	1,589	71,848
1201 Washington CID	5,804	3,050	8,854	Elm and 370 CID	11,422	2,354	13,776
1225 Washington CID	67,941		67,941	Eureka Pointe CID	(e)		0
2017 Chouteau CID	38,147	928	39,075	Eureka South I-44 CID	661	2,176	2,837
8750 Manchester Road CID	46,437	1,646	48,083	Flintlock Shoppes CID	1,455		1,455
Airport Plaza CID	47,013		47,013	Flori Drive CID	(e)	(e)	0
American Center CID	8,877		8,877	Fountain Lakes CID	(e)		0
Antioch Center CID	309,445		309,445	Fountains CID	(e)		0
Belleau CID	3,883	11,151	15,034	Foxwood Village CID	(e)		0
Big Spring Plaza CID	50,847	2,165	53,012	Georgian Square CID	(e)		0
Biltmore East CID	(e)		0	Grove CID	119,725	4,499	124,224
Black Mountain CID	(e)		0	Hadley Dean Building CID	(e)		0
Blue Jay Crossing CID	(e)	(e)	0	Hayti Ventures CID	(e)	(e)	0
Branson Hills Infra Fac CID	35,704		35,704	Hazelwood Commerce Center CID	152	9,687	9,839
Bridgewood Plaza CID	(e)		0	Heers Tower CID	(e)		0
Broadway Hotel CID	223,292	11,906	235,198	Highway 350 CID	525,495	4,526	530,021
Brywood Centre CID	196,256	35	196,291	Highway 100 CID	6,626	7,465	14,091
Chambers West Florissant CID	58,251	197	58,448	Highway J and 17th Street CID	(e)		0
City Hospital RPA2 CID 1	(e)		0	Hilltop CID	388,080		388,080
College Station CID	(e)		0	Historic Downtown Branson CID	299,318		299,318
Commercial St CID	22,647	26	22,673	I-470 Square CID	(e)		0
Cozens MLK Grand CID	27,804	2,930	30,734	Imperial Main CID	10,179	4,608	14,787
Crestwood Square CID	70,485	2,024	72,509	Independence Event Center CID	3,342,597		3,342,597
Crocker Highway 17 CID	(e)		0	James River Commons CID	629,108	3,569	632,677
Crossroads Shopping Center CID	2,639	4	2,643	Jeter Farm CID		(e)	0

See page 79 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2011**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Kearney West Side CID	\$ 65,667		65,667	Peachtree CID	\$ 3,907	2,707	6,614
Laclede Landing CID	148,090	570	148,660	Phoenix Center I CID	355,519		355,519
Landing Mall CID	116,428	144	116,572	Phoenix Center II CID	287,676		287,676
Landing River Center CID	(e)		0	Platte City Market CID	121,499	670	122,169
Langsford Plaza CID	19,326	198	19,524	Plattner CID	(e)		0
Lebanon Marketplace CID	29,106		29,106	Plaza at Noah's Ark CID	39,390	438	39,828
Liberty Corners CID	18,654		18,654	Plaza on Blvd Jennings CID	200,878	200	201,078
Liberty Triangle CID	273,561	16,390	289,951	Quilin Highway N CID	(e)		0
Liberty Tri Shop Center CID	45,656	20	45,676	Railway Exchange Building CID	7,216		7,216
Lincoln Crossing CID	69,876	3,869	73,745	Raintree 150 Center CID	37,198		37,198
Logan Estates CID		1,092	1,092	Raytown Square CID	145,232	634	145,866
Loughborough Commons CID	607,204		607,204	Red Bridge CID	82,606	134	82,740
Manchester Ballas CID	1,999,087	12,421	2,011,508	Richardson Crossing CID	13,606	4,739	18,345
Maple Valley Plaza CID	20,116	1,307	21,423	Riverfront Hotel CID	348,809	255	349,064
Mayfair Plaza CID	129,709	4,666	134,375	Rogers Plaza CID	(e)	(e)	0
McNutt Road Corridor CID	15,648		15,648	Russellville Route C CID	(e)		0
Midwest Plaza CID	(e)		0	Sappington Square CID	23,376	381	23,757
Mid Rivers Commons CID	(e)	(e)	0	Senath Commerical Street CID	(e)		0
Miner Gateway CID	40,442	1,568	42,010	Shops on Blue Parkway CID	109,769	4,792	114,561
Mountain Farm CID	6,931	3,793	10,724	Skelly CID	20,169	109	20,278
North 763 CID	(e)		0	Soda Fountain Square CID	23,919	403	24,322
North Oak Village CID	211,194		211,194	South 160 CID	93,516		93,516
North Oaks Plaza Shopping Center CID	83,397	1,025	84,422	South 63 Corridor CID	54,529		54,529
Northmoor Associates CID	18,659		18,659	South Grand CID	87,001	2,119	89,120
Northwest Area CID	43,202	3,921	47,123	Southern Hills CID	533,199		533,199
Old Town Cottleville CID	95,359		95,359	Southtowne CID	282,229	5,699	287,928
Orpheum Theatre CID	(e)		0	St.Louis Convention Center Hotel CID	(e)		0
Osage Commercial Area CID	107,087	338	107,425	Steele Highway 61 CID	(e)		0
Paddock Forest CID	64,992	7,869	72,861	Strafford Plaza CID	(e)		0
Parkville Old Towne Market CID	75,356	661	76,017	Stoneybrooke CID	195,383	530	195,913

See page 79 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2011**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Development Districts			
SueMandy Mid Rivers CID	\$ 1,237,315	9,848	1,247,163	3 Trails Village CDD	\$ 39,465	4,455	43,920
SueMandy Drive 1 CID	94,820	107	94,927	39th Street CDD	111,021	2,887	113,908
SueMandy Drive 2 CID	(e)	7	7	Branson Hills CDD	774,688		774,688
Summit Fair CID	452,056		452,056	Brookside CDD	369,142	3,026	372,168
Sunrise Farms CID		(e)	0	Bryan Road CDD	9,146	118	9,264
Toad Cove Complex CID	(e)		0	Caledonia CDD		13,323	13,323
Toad Cove Resort CID	(e)		0	Crossings CDD	77,645	4,060	81,705
Tori Pines Commons CID	5	2,570	2,575	Grandview Crossing CDD	27,586	36,380	63,966
Town Plaza CID	131,227	9,460	140,687	KC International Airport CDD	377,278	44,568	421,846
Truman Road CID	111,249	82	111,331	Lake Lotawana CDD	21,253	1,871	23,124
Truman Village CID	189	1,765	1,954	Martin City CDD	247,399	2,154	249,553
Veteran's Memorial Parkway CID	23,255		23,255	Performing Arts CDD	106,032	17,120	123,152
Viaduct Commercial Area CID	62,976	1,851	64,827	Residence Inn Downtown/St. Louis CDD	35,059	3,880	38,939
Victoria Crossings CID		3,613	3,613	Springdale CDD	27,490	5,551	33,041
Union CID	30,897	557	31,454	St. Charles Riverfront CDD	188,890	44,438	233,328
Waldo CID	539,800	5,334	545,134	Westport CDD	299,797	992	300,789
Waterbury Storm Water CID	13,266	171	13,437				
Watson-Laclede Station Road CID	(e)	(e)	0	Total Community Development Districts: \$	2,711,891	184,823	2,896,714
Wentzville Bluffs CID	18,148	4,813	22,961	(Totals Memorandum Only)			
Wilson Creek Market Place CID		(e)	0				
Windsor Place CID	29,641	1,160	30,801				
Zumbuhl Road/Hwy 94 CID	46,357	4,179	50,536				
Total Community Improvement Districts (Total Memoandum Only)	\$ 18,292,069	226,649	18,518,718				

**District Totals by Tax Type:
(Totals Memorandum Only)**

Local Sales Tax:	\$ 132,921,574
Local Option Use Tax:	411,472
County Stock Tax:	4,414,674
District Totals:	\$ 137,747,720

- (a) See page 11 for a description of local sales tax.
- (b) The total of tax distributions to counties, cities, and other local political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 7 and 11, because of a one to 12 month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collection schedules. These fee collections are shown on pages 23, 24, and 26 through 29.
- (c) See page 11 for a description of local option use tax.
- (d) See page 103 for a description of county stock insurance included in the Financial Institutions Tax Fund description.
- (e) To preserve confidentiality, amounts not reported because less than six taxpayers in district.

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2011

The following schedules provide original and final appropriations and a comparison to actual expenditures. Also included are comparative Department expenditures by fund, budget subclass, division, and program specific distributions.



DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2011 AND 2010

(in thousands of dollars)

	2011					2010				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND (0101)										
Personal Service	\$ 30,714	29,557	1,113	28,433	11	32,042	31,509	2,542	28,962	5
Expense and Equipment	4,647	5,854	288	5,565	1	5,173	5,705	988	4,715	2
Postage	3,153	4,532		4,532	0	3,440	3,440	151	3,289	0
County Stock Insurance	500 E	1,135 E		1,135	0	500 E	1,295 E		1,295	0
Debt Offset Tax Credits	200 E	280 E		160	120	200 E	400 E		260	140
Emblem Use Fee Distribution	1 E	1 E			1	1 E	1 E			1
Fees to Counties and Collection Agency Fees	2,009 E	2,509 E		2,343	166	2,009 E	2,431 E		2,415	16
Homestead Preservation Credit	796	796	22	774	0					0
Payment of Dues to the Multistate Tax Commission	163	163	5	158	0	163	163	13	150	0
Payment of Fees to Counties for Liens	465	585	150	376	59	225	225		225	0
Refunds for Overpayment of Tax	1,434,000 E	1,434,000 E		1,336,625	97,375	1,356,000 E	1,472,000 E		1,468,755	3,245
General Fund Total	\$ 1,476,648	1,479,412	1,578	1,380,101	97,733	1,399,753	1,517,169	3,694	1,510,066	3,409
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 24	24		17	7	24	24		17	7
Expense and Equipment	2,600	2,600		1,794	806	2,600	2,600		1,803	797
Child Enforcement Collections Fund Total	\$ 2,624	2,624	0	1,811	813	2,624	2,624	0	1,820	804
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 539	539		483	56	539	539		527	12
Expense and Equipment	16	16		16	0	16	16		15	1
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 556	556	0	500	56	556	556	0	543	13
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,164 E	1,164 E		837	327	250 E	707 E		359	348
Debt Offset Escrow Fund Total	\$ 1,164	1,164	0	837	327	250	707	0	359	348

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

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2011 AND 2010

(in thousands of dollars)

	2011					2010				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
DEPARTMENT OF REVENUE FEDERAL FUND (0132)										
Personal Service	\$ 446 E	446 E		151	295	250 E	413 E		121	292
Expense and Equipment	6,420 E	6,440 E		3,460	2,980	6,420 E	6,420 E		3,209	3,211
Department of Revenue Federal Fund Total	\$ 6,866	6,886	0	3,611	3,275	6,670	6,833	0	3,330	3,503
DEPARTMENT OF REVENUE INFORMATION FUND (0619)										
Personal Service	\$ 290	290		263	27	290	290		288	2
Expense and Equipment	319	319		219	100	319	319		310	9
Postage	200	200		200	0	200	200		200	0
Department of Revenue Information Fund Total	\$ 809	809	0	682	127	809	809	0	798	11
DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)										
Personal Service	\$ 2 E	2 E			2	2 E	2 E			2
Expense and Equipment	3 E	3 E			3	3 E	3 E			3
Refunds of Specialty Plates	5 E	5 E			5	5 E	5 E			5
Department of Revenue Specialty Plate Fund Total	\$ 10	10	0	0	10	10	10	0	0	10
DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND (0296)										
Personal Service	\$ 13	13		12	1	13	13		12	1
Division of Aging-Elderly Home Delivered Meals Trust Fund Total	\$ 13	13	0	12	1	13	13	0	12	1
FAIR SHARE FUND (0687)										
Refunds of Tobacco and Cigarette Tax	\$ 11 E	36 E		34	2	11 E	11 E			11
Fair Share Fund Total	\$ 11	36	0	34	2	11	11	0	0	11

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

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2011 AND 2010

(in thousands of dollars)

(continued from previous page)

FEDERAL AND OTHER FUNDS (0285, 0286, 0569, 0746)

	2011					2010				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 25 E	25 E		12	13	25 E	37 E		13	24
Federal and Other Funds Total	\$ 25	25	0	12	13	25	37	0	13	24

HEALTH INITIATIVES FUND (0275)

Personal Service	\$ 49	49	1	47	1	49	49	1	47	1
Expense and Equipment	4	4		4	0	4	4		2	2
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	25 E	35 E		34	1	25 E	25 E	1	20	4
Health Initiatives Fund Total	\$ 83	93	1	90	2	83	83	2	74	7

INCOME TAX DESIGNATIONS (0700-0716, 0915)

Income Tax Designations Distributions	\$ 32 E	40 E		34	6	32 E	44 E		39	5
Income Tax Designations Fund Total	\$ 32	40	0	34	6	32	44	0	39	5

MOTOR FUEL TAX FUND (0673, 0952)

Refunds for Aviation Trust Fund Distributions of Funds Accruing to the Motor Fuel Tax Fund	\$ 50 E	50 E		6	44	50 E	50 E		5	45
	188,000 E	188,000 E		183,887	4,113	188,000 E	188,000 E		182,147	5,853
Motor Fuel Tax Fund Total	\$ 188,050	188,050	0	183,893	4,157	188,050	188,050	0	182,152	5,898

MOTOR VEHICLE COMMISSION FUND (0588)

Personal Service	\$ 730	730		602	128	730	730		700	30
Expense and Equipment	381	381		45	336	381	381		29	352
Postage	44	44		44	0	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5 E	7 E		6	1	5 E	5 E			5
Motor Vehicle Commission Fund Total	\$ 1,160	1,162	0	697	465	1,160	1,160	0	773	387

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

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2011 AND 2010

(in thousands of dollars)

	2011					2010				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
PETROLEUM INSPECTION FUND (0662)										
Personal Service	\$ 33	33		27	6	33	33		30	3
Expense and Equipment	3	3		3	0	3	3			3
Petroleum Inspection Fund Total	\$ 36	36	0	30	6	36	36	0	30	6
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 27	27		25	2	26	26		24	2
Expense and Equipment	1	1		1	0	1	1			1
Petroleum Storage Tank Insurance Fund Total	\$ 28	28	0	26	2	27	27	0	24	3
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)										
Personal Service	\$ 6,773	6,473	182	6,281	10	6,773	6,711	203	6,508	0
Expense and Equipment	3,267	3,567	91	3,472	4	3,267	3,330	98	3,225	7
Postage	1,790	1,790	54	1,736	0	2,076	2,076	62	2,014	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,291 E	2,291 E		1,335	956	2,290 E	2,290 E		1,309	981
Refunds of Motor Fuel Tax	10,414 E	10,414 E		10,237	177	10,414 E	10,914 E		10,559	355
State Highways and Transportation Department Fund Total	\$ 24,535	24,535	327	23,061	1,147	24,820	25,321	363	23,615	1,343
STATE SCHOOL MONEY FUND (0616)										
Refunds of Tobacco and Cigarette Tax	\$ 25 E	80 E		77	3	25 E	25 E			25
State School Money Fund Total	\$ 25	80	0	77	3	25	25	0	0	25

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

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2011 AND 2010

(in thousands of dollars)

(continued from previous page)

WORKERS' COMPENSATION FUND (0652)

Refunds - Overpayment and Errors of the
Workers' Compensation Fund

	2011					2010				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
\$	450 E	2,202 E		2,202	0	450 E	505 E		505	0
Workers' Compensation Fund Total	<u>450</u>	<u>2,202</u>	<u>0</u>	<u>2,202</u>	<u>0</u>	<u>450</u>	<u>505</u>	<u>0</u>	<u>505</u>	<u>0</u>

FEDERAL BUDGET STABILIZATION FUND (2000)

Expense and Equipment - Highway Collection MV/DL
Homestead Preservation Credit

\$				0			90		90	0
				<u>0</u>		<u>2,572</u>	<u>2,572</u>		<u>2,489</u>	<u>83</u>
Federal Budget Stabilization Fund Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,572</u>	<u>2,662</u>	<u>0</u>	<u>2,579</u>	<u>83</u>

TOTAL BUDGETED

GOVERNMENTAL FUNDS

\$	<u>1,703,125</u>	<u>1,707,761</u>	<u>1,906</u>	<u>1,597,710</u>	<u>108,145</u>	<u>1,627,976</u>	<u>1,746,682</u>	<u>4,059</u>	<u>1,726,732</u>	<u>15,891</u>
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Appropriations designated with an "E" represent open-ended appropriations.

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2002 - 2011)**

(in thousands of dollars)

	2011	2010	2009	2008	2007 (b)	2006 (a)	2005	2004	2003	2002
Travel	\$ 185	233	261	289	303	429	606	640	603	700
Fuel and Utilities						83	115	122	141	92
Supplies	12,342	11,040	9,542	10,392	9,699	5,205	9,639	11,773	12,016	10,661
Professional Development	278	267	287	287	314	291	309	364	330	453
Communication Services and Supplies	659	636	714	648	632	1,353	1,542	1,584	1,708	1,858
Professional Services	9,445	8,830	14,953	15,650	11,933	23,111	29,032	24,377	13,873	13,814
Maintenance and Repair Services	432	446	568	317	361	1,773	2,297	2,118	1,890	1,910
Janitorial Services				1	1	54	93	93	96	77
Computer Equipment	342	85	98	1,155	1,182	2,847	1,774	999	650	987
Office Equipment	209	44	141	508	601	75	334	259	94	86
Other Equipment	57	48	41	598	280	71	44	221	59	120
Property\Lease\Rental	19	106	18	74	35	142	250	459	631	622
Other Expenses	7	7	7	26	43	40	59	80	64	80
Total	\$ 23,975	21,742	26,630	29,945	25,384	35,474	46,094	43,089	32,155	31,460

(a) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in Department of Revenue related expenditures.

(b) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2002 - 2005, 2010-2011**

(in thousands of dollars)

	2011	2010	2006 - 2009 (a)	2005	2004	2003	2002
Administration Division (b)							
Personal Service	\$ 3,743	4,040		8,845	8,265	8,234	8,808
Expense and Equipment	<u>12,162</u>	<u>10,878</u>		<u>7,164</u>	<u>7,381</u>	<u>8,783</u>	<u>7,770</u>
Total	\$ 15,905	14,918		16,009	15,646	17,017	16,578
Legal Services Division (b)							
Personal Service	\$ 3,719	3,787					
Expense and Equipment	<u>358</u>	<u>331</u>					
Total	\$ 4,077	4,118					
Motor Vehicle and Driver Licensing Division (b) (c)							
Personal Service	\$ 8,317	8,878		18,535	17,975	17,797	18,493
Expense and Equipment	6,213	5,782		14,312	15,984	14,909	13,818
Commercial Driver License Information System Fees				267	267	253	275
Problem Driver Point System				<u>39</u>	<u>58</u>	<u>86</u>	<u>59</u>
Total	\$ 14,530	14,660		33,153	34,284	33,045	32,645
Taxation Division (b)							
Personal Service	\$ 20,562	20,532		25,568	24,909	24,436	25,399
Expense and Equipment	2,365	1,961		15,034	14,534	5,503	7,040
Fees to Counties and Collection Agency Fees	2,343	2,415		2,897	2,580	2,292	2,097
Payment of Fees to Counties for Liens	376	225		160	173	172	169
Contingency Payments				5,970	1,950		
Contract Auditors				3			
Tax Data Matching				85			
Payment of Dues to the Multistate Tax Commission	<u>158</u>	<u>150</u>		<u>163</u>	<u>162</u>	<u>157</u>	<u>232</u>
Total	\$ 25,804	25,283		49,880	44,308	32,560	34,937
Total Personal Service	\$ 36,341	37,237		52,948	51,149	50,467	52,700
Total Expense and Equipment	23,975	21,742		46,094	43,089	32,155	31,460
TOTAL EXPENDITURES	\$ 60,316	58,979		99,042	94,238	82,622	84,160

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The organizational expenditures for Fiscal Year 2006-2009 are shown on page 87.

(b) Effective July 1, 2009 (beginning of Fiscal Year 2010), the Department reorganized. The Divisions of Taxation and Motor Vehicle and Driver Licensing were re-established and bureaus moved between or from the Administration and Legal Divisions to other divisions. Expenditures related to Legal Services were included in the Administration Division prior to July 1, 2005.

(c) The Division of Motor Vehicle and Driver Licensing expenditures from 2001-2005 include expenditures for Branch Offices which were closed by June 30, 2005.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS (2006-2009)**

(in thousands of dollars)				
(a)	2009	2008	2007 (c)	2006
Customer Services Division				
Personal Service				
Taxation	\$ 13,713	13,523	13,404	19,826
Motor Vehicle, Driver License, Customer Assistance	10,708	10,213	11,034	10,577
Expense and Equipment (b)				
Taxation	1,991	2,547	8,207	8,360
Motor Vehicle, Driver License, Customer Assistance	7,251	9,747	6,889	5,516
Fees to Counties and Collection Agency Fees	3,928	3,380	2,717	2,435
Payment of Fees to Counties for Liens	186	192	173	146
Contingency Payments				3,241
Tax Data Matching				5,400
Payment of Dues to the Multistate Tax Commission	158	163	163	163
Total	\$ 37,935	39,765	42,587	55,664
Fiscal Services Division				
Personal Service	\$ 9,750	9,026	9,671	10,136
Expense and Equipment (d)	12,827	13,619	6,894	9,875
Total	\$ 22,577	22,645	16,565	20,011
Legal Services Division				
Personal Service	\$ 4,453	4,456	4,299	4,195
Expense and Equipment	289	297	341	338
Total	\$ 4,742	4,753	4,640	4,533
Total Personal Service	\$ 38,624	37,218	38,408	44,734
Total Expense and Equipment	26,630	29,945	25,384	35,474
TOTAL EXPENDITURES	\$ 65,254	67,163	63,792	80,208

(a) Effective July 1, 2005 (beginning of Fiscal Year 2006), the Department underwent a major reorganization. The prior divisional organization's expenditures are shown on page 86 for informational purposes.

(b) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in actual expenditures for Department related expenditures.

(c) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment funds were transferred to the Office of Administration.

(d) In Fiscal Years 2008 and 2009, the Division of Fiscal Services incurred the Child Support Enforcement expenses that were previously reported by the Taxation Bureau.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2002 - 2011)**

	(in thousands of dollars)									
	2011	2010	2009	2008	2007 (b)	2006 (a)	2005	2004	2003	2002
General Fund (0101)	\$ 41,408	39,756	45,497	47,416	45,571	56,188	43,660	40,595	36,106	36,280
Child Support Enforcement Collections Fund (0169)	1,811	1,820	1,929	1,979	2,058	2,622	2,622	2,398		
Conservation Commission Fund (0609)	500	544	553	527	517	490	711	546	505	505
Department of Revenue Federal Fund (0132)	3,611	3,331	3,675	4,081	3,578	5,012	6,322	5,771	836	495
Department of Revenue Information Fund (0619)	682	798	773	682	699	723	882	957	849	892
Department of Revenue Specialty Plate (0775)			4		3	5				
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)	12	12	12	12	11	11	15	14		11
Federal Budget Stabilization (2000)		90								
Health Initiatives Fund (0275)	56	54	52	46	50	50	51	49	48	48
Motor Vehicle Commission Fund (0588)	691	773	1,112	1,096	804	612	940	730	636	665
Petroleum Inspection Fund (0662)	30	30	35	30	30	32	32	31	31	30
Petroleum Storage Tank Insurance Fund (0585)	26	25	25	24	37	25	25	23	23	23
State Highways and Transportation Department Fund (0644)	11,489	11,746	11,587	11,270	10,434	14,438	43,782	43,124	43,588	45,211
Total	\$ 60,316	58,979	65,254	67,163	63,792	80,208	99,042	94,238	82,622	84,160

(a) In Fiscal Year 2006, the Department of Public Safety, Highway Patrol was appropriated \$10,003,876 and incurred \$9,846,037 in actual expenditures for Department of Revenue related expenditures.

(b) In Fiscal Year 2007, the Department's information technology staff was consolidated with the Office of Administration. Personal service and expense and equipment funds were transferred to the Office of Administration.

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2002 - 2011)**

	(in thousands of dollars)									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Refunds for Overpayment of Tax	\$ 1,336,625	1,468,754	1,440,487	1,257,997	1,207,944	1,127,563	1,071,059	1,075,035	1,160,194	1,116,641
Refunds Required by Article X									5,950	
County Stock Insurance Tax	1,135	1,295	1,508	835	2,615	780	150		150	150
Refunds for Aviation Trust Fund	6	5	58	16	26	25	68	53	58	158
Distribution of Funds Accruing to the Motor Fuel Tax Fund	183,887	182,147	181,390	189,735	188,864	186,970	190,669	188,472	181,562	175,915
Distribution of Income Tax Check-offs	34	39	30	28	30	18	32			
Distribution of Homestead Preservation Tax Credit	774	2,489	91	1,056	2,953					
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	1,335	1,309	1,321	1,599	2,210	1,991	1,791	1,493	1,264	2,256
Refunds of Tobacco and Cigarette Tax	146	20	4	44	31	49	84	150	40	363
Refunds of Motor Fuel Tax (a)	10,237	10,559	11,297	9,325	8,908	9,552	9,766	9,612	9,622	33,510
Refunds of Fees Credited to Motor Vehicle Commission Fund	6		1	3	3	2	1	1	6	7
Refunds-Overpayment and Errors of the Workers' Compensation Fund	2,202	505	2,058	1,271	78	148	314	668	340	526
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund							10	10	505	701
Refunds-Federal and Other Funds	12	13	9	11	15	12	292	6	232	405
Refunds-Debt Offset	837	359	262	286	250	206	251	288	277	313
Debt Offset Tax Credits	160	260	238	227	658	192				
Refunds of Specialty Plates				15		5				
Total Program Specific Distributions	\$ <u>1,537,396</u>	<u>1,667,754</u>	<u>1,638,754</u>	<u>1,462,448</u>	<u>1,414,585</u>	<u>1,327,513</u>	<u>1,274,487</u>	<u>1,275,788</u>	<u>1,360,200</u>	<u>1,330,945</u>

(a) Fiscal Year 2002 includes the Highway Reciprocity Commission's special fuel tax refunds. Starting in Fiscal Year 2003, the special fuel tax refunds are paid from the Missouri Department of Transportation's appropriations as part of the Motor Carrier Unit consolidation.

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2011

The Fund Descriptions provide detail information about the state and non-state funds and the collections the Department of Revenue deposits to these funds.



FUND DESCRIPTIONS

STATE FUND DESCRIPTIONS

GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2011, the Department of Revenue received approximately 63 percent of its operational funding from the General Fund.

AFTER-SCHOOL READING AND ASSESSMENT GRANT PROGRAM FUND

The After-School Reading and Assessment Grant Program Fund, as authorized by Sections 167.680 and 143.1008, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Department of Secondary and Elementary Education uses the money to award grants to school districts for the development and implementation of after-school retreat programs.

ANTITERRORISM FUND

The Antiterrorism Fund, as authorized by Sections 41.033 and 301.3123, RSMo, receives monetary donations from individuals requesting "Fight Terrorism" license plates. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Sections 155.080 and 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 Sections 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

FUND DESCRIPTIONS

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 Department of Agriculture. The Department of Agriculture uses these funds to administer the Boll Weevil Suppression and Eradication Program.

BREAST CANCER AWARENESS TRUST FUND

The Breast Cancer Awareness Trust Fund, as authorized by Section 143.1009, RSMo, receives contributions designated on income tax returns, gifts, bequests, other contributions, grants, and federal funds. The Friends of the Missouri Women's Council uses these funds to provide breast cancer services.

CHILD SUPPORT ENFORCEMENT FUND

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

CHILDHOOD LEAD TESTING FUND

The Childhood Lead Testing Fund, as authorized by Section 143.1006, RSMo, receives contributions that individuals or corporations designate on income tax returns and appropriations, gifts, other contributions, grants, bequests, and other aid received from federal, private, or other sources related to lead testing, education, and screenings. The state uses the money for the administration of childhood lead programs, the administration of blood tests to uninsured children, educational materials, and analysis of lead blood test reports and case management.

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 requesting "Children Trust Fund" license plates, 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 143.1000, RSMo.

CIRCUIT COURTS ESCROW FUND

The Circuit Courts Escrow Fund, as authorized by Section 488.5028, RSMo, receives income tax refunds that the Department offsets as instructed by the Office of State Courts Administrator (OSCA). If a person fails to pay court costs, fines, fees, or other sums

FUND DESCRIPTIONS

ordered by a court, the court may report such delinquencies in excess \$25 to OSCA and request a setoff of an income tax refund.

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. The Department receives appropriations from this fund.

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives a portion of a \$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. The fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system. The fund also receives a portion 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 Department collects on behalf of the state highway patrol's central repository. These fees are for criminal record checks and fingerprint searches.

DEBT OFFSET ESCROW FUND

The Debt Offset Escrow Fund, as authorized by Section 143.784, RSMo, receives income tax refunds that the Department offsets from a debtor identified by a state agency.

DEPARTMENT OF REVENUE FEDERAL FUND

The Motor Vehicle, Driver License, and Criminal Investigation Bureaus, and the General Counsel's Office enter into contracts for federal grants from several federal agencies. These grants are for various motor vehicle and driver licensing programs and highway use tax and motor fuel compliance. All Department appropriations pertaining to grant expenditures are charged to this fund. The Department transmits all reimbursement receipts to this fund. The Department of Social Services also deposits federal receipts to the fund that are appropriated to the Department to perform oversight of and payment to the vendor that collects and disburses child support funds.

FUND DESCRIPTIONS

DEPARTMENT OF REVENUE INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Section 32.067, RSMo, receives fees that the Department charges for information requested by individuals, businesses, federal, state, and local governments. The Department receives appropriations from the fund.

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND

The Department of Revenue Specialty Plate Fund, as authorized by Section 301.3150, RSMo, receives application fees to defray the Department's cost for issuing, developing, and programming specialty plates. The Department receives appropriations from the fund.

DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND

As authorized by Sections 57.278 and 57.280 RSMo, the Deputy Sheriff Salary Supplementation Fund receives from county treasurers a \$10 fee for sheriff service of any summons, writ, subpoena, or other order of the court. The money in the fund is used to supplement the salaries and employer benefits of county deputy sheriffs'.

DEPARTMENT OF REVENUE WARRANT INTERCEPT FUND

The Department of Revenue Warrant Intercept Fund serves as a conduit for intercepted vendor payments for distribution to the proper funds. The Department intercepts the payments to state government vendors because the vendors owe delinquent taxes and fees to the Department.

DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND

The Division of Aging-Elderly Home Delivered Meals Trust Fund, as authorized by Section 143.1002, 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. The Department of Revenue receives appropriations from this fund.

DNA PROFILING ANALYSIS FUND

The DNA Profiling Analysis Fund, as authorized by Section 488.5050, RSMo, receives collections of a \$30 or \$60 surcharge (depending on the class of felony) assessed in each felony circuit court proceeding and a \$15 surcharge assessed in each misdemeanor court proceeding. However, if in the immediate previous fiscal year, the state's net general revenue did not increase by 2 percent or more, collections are deposited into the General Fund.

FUND DESCRIPTIONS

DOMESTIC RELATIONS RESOLUTION FUND

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives a portion 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 Department's vendor for recycling the Department's confidential records.

GAMING COMMISSION FUND

The Gaming Commission Fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Department 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 21 percent tax on the adjusted gross gaming receipts of gambling boats.

HAZARDOUS WASTE FUND

The Hazardous Waste Fund, as authorized by Section 260.262, RSMo, receives 96 percent of the collections from fees imposed on the sale of lead-acid batteries.

HEAD INJURY FUND

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

HEALTH INITIATIVES FUND

The Health Initiatives Fund, as authorized by Sections 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. The Department receives appropriations from the fund.

INCOME TAX IRREVOCABLE DESIGNATION FUNDS

As authorized by Section 143.1005, RSMo, various funds receive contributions that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund, not to exceed \$200, due for

FUND DESCRIPTIONS

credit to the following funds: the American Cancer Society Heartland Division Inc. Fund, the ALS Lou Gehrig's Disease Fund, the American Lung Association of Missouri Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, or the National Multiple Sclerosis Society Fund. Organizations applying for the first time must meet eligibility requirements and submit a \$1,000 application fee to be included on the income tax return which is deposited in that organization's fund. The Department distributes the collections and accrued interest to the applicable organizations semiannually.

INDEPENDENT LIVING CENTER FUND

The Independent Living Center Fund, as authorized by Sections 178.653 and 488.5332, RSMo, receives a portion of 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.

INSURANCE DEDICATED FUND

The Insurance Dedicated Fund, as authorized by Sections 379.1326 and 379.1412, RSMo, receives 10 percent of the premium tax paid by captive or special purpose life insurance companies subject to a maximum of 3 percent of the current fiscal year's appropriation from such fund. The remainder of such taxes are deposited into the General Fund.

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 (Court-Appointed Special Advocate) Fund, as authorized by Section 488.636, RSMo, receives a portion 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 Department of Economic Development must approve the project agreement.

FUND DESCRIPTIONS

MISSOURI COMMUNITY COLLEGE JOB RETENTION TRAINING PROGRAM FUND

The Missouri Community College Job Retention Training Program Fund, as authorized by Section 178.764, 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 retention of jobs. The 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 a \$3 user fee that county recorders of deeds charge for the recording of any instrument.

MISSOURI MILITARY FAMILY RELIEF FUND

The Missouri Military Family Relief Fund, as authorized by Sections 41.218 and 143.1004, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Adjutant General makes grants to families of persons who are members of the Missouri National Guard or Missouri residents who are members of the reserves of the armed forces of the United States and who have been called to active duty as a result of the September 11, 2001, terrorist attacks.

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. The fund also receives \$5 for each bad check prosecuted by the prosecuting attorney or circuit attorney as authorized by Section 570.120, RSMo.

MISSOURI PUBLIC HEALTH SERVICES

The Missouri Public Health Services Fund, as authorized by Sections 192.900 and 143.1007, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department of Health and Senior Services administers the fund and uses the money to educate the public, collect statistics, and provide services to detect, test, and prevent cervical cancer.

MISSOURI STATE WATER PATROL FUND

The Missouri State Water Patrol Fund, as authorized by Section 306.030, receives marine registration fees in excess of \$2 million annually. The Department deposits the first \$2 million into the General Fund.

FUND DESCRIPTIONS

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund, as authorized by Section 142.345, RSMo, accounts for motor fuel tax collections and its distributions to the State Highways and Transportation Department Fund and the agency fund, Fuel Tax and Bonds Non-State Fund.

MOTOR VEHICLE COMMISSION FUND

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

MOTORCYCLE SAFETY TRUST FUND

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives a portion of 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.

NATIONAL GUARD TRUST FUND

The National Guard Trust Fund, as authorized by Section 143.1003, RSMo, receives contributions designated on income tax returns, gifts, bequests, other contributions, grants, and federal funds. The Adjutant General uses the money to provide the appropriate uniformed honor detail to attend and render the appropriate services and coordinate the appropriate detail with a recognized veteran's organization for any deceased person who served in the armed forces of the United States during a time of war or is otherwise entitled to military honors at the person's burial, interment, or memorial service.

ORGAN DONOR PROGRAM FUND

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The 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. The Department receives appropriations from the fund.

FUND DESCRIPTIONS

PETROLEUM STORAGE TANK INSURANCE FUND

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

PUTATIVE FATHER REGISTRY FUND

The Putative Father Registry Fund, as authorized by Section 453.020, RSMo, receives fees imposed on individuals petitioning for adoption.

SCHOOL BUILDING REVOLVING FUND

The School Building Revolving Fund, as authorized by Sections 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers. The fund also receives excess fines and court costs from traffic violations occurring on state highways from cities, towns, or villages as authorized by Section 302.341, RSMo.

SCHOOL DISTRICT TRUST FUND

The School District Trust Fund, as authorized by Section 144.701, RSMo, receives the education "Proposition C" sales and use tax collections.

SERVICES TO VICTIMS FUND

The Services to Victims Fund, as authorized by Sections 595.045 and 595.100, RSMo, receives a portion of a \$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. The fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system.

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.

FUND DESCRIPTIONS

SPINAL CORD INJURY FUND

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a portion of 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 a portion of a \$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 receives a maximum of \$250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives a portion of a \$150 surcharge collected by court clerks. The surcharge is assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharge is assessed when the costs are waived, to be paid by the state, there is a criminal proceeding, or the defendant has been dismissed by the court.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

The State Highways and Transportation Department Fund, as authorized by Section 226.200, RSMo, receives collections derived from highway users as an incident to their use or right to use the highways of the state. The Department receives appropriations from this fund.

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 all-terrain vehicles. 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 ROAD BOND FUND

The State Road Bond Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives motor vehicle sales taxes formerly deposited to the General Fund. Prior to July 1, 2005, disposition of the motor vehicle sales tax was 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. Due to the passage of Constitutional Amendment 3, the

FUND DESCRIPTIONS

portion that was deposited to the General Fund is now deposited in the State Road Bond Fund.

STATE ROAD FUND

The State Road Fund, as authorized by Article IV, Section 30(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.

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 SUPPLEMENTAL DOWNTOWN DEVELOPMENT FUND

The State Supplemental Downtown Development Fund, as authorized by Section 99.963, RSMo, receives the first \$150 million of other net new revenues generated annually by development projects, gifts, contributions, grants, or bequests received from federal, private or other sources. The development projects are administered by the Department of Economic Development.

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.

TOBACCO CONTROL SPECIAL FUND

The Tobacco Control Special Fund, as authorized by Section 196.1035, RSMo, receives court orders of any profits, gains, gross receipts, or other benefits from violations of Section 196.1020, RSMo, by tobacco product manufacturers.

VETERANS TRUST FUND

The Veterans Trust Fund, as authorized by Section 143.1001, receives contributions that individuals or corporations designate on income tax returns, grants, gifts, bequests, and federal funds provided for the benefit of the state's veterans.

FUND DESCRIPTIONS

WORKERS' COMPENSATION FUND

The Workers' Compensation Fund, as authorized by Sections 287.690, RSMo, receives insurance tax receipts. The Director of the Division of Workers' Compensation sets the tax rate not to exceed 2 percent on net deposits, net premiums, or net assessments of insurance providers. The fund, as authorized by Sections 287.716 and 287.717, RSMo, also receives an administrative surcharge that is the same as the tax rate applied against policy deductible amounts.

WORKERS MEMORIAL FUND

The Workers Memorial Fund, as authorized by Sections 8.900 and 143.1025, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Workers Memorial Committee will use the money for a permanent memorial for workers who were killed on the job in Missouri or who suffered an on-the-job injury that resulted in a permanent disability.

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.

FUND DESCRIPTIONS

NON-STATE FUND DESCRIPTIONS

BANKRUPTCY CLEARING FUND

The Bankruptcy Clearing Fund receives delinquent tax and fee payments from bankrupt entities. Once the Department of Revenue identifies the money to a particular tax or fee type, the Department transfers it to the appropriate fund.

CIGARETTE AND TOBACCO TAX AND BOND FUND

The Cigarette and Tobacco Tax and Bond Fund receives cigarette tax money the Department collects for Jackson County and St. Louis County as authorized by Sections 66.340, 66.350, and 210.320, RSMo. 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 subdivisions within St. Louis County. The fund also receives cash bonds that are posted by tobacco product wholesaler licensees as authorized by Section 149.035, RSMo. The Department refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he or she becomes delinquent in paying his or her taxes.

COMPLIANCE CLEARING FUND

The Department audits business tax returns for compliance with sales, use, corporate, and withholding tax statutes. Field compliance personnel collect tax payments for any discrepancies, and the Department holds the payments in this fund pending the final audit review and identification of fund types. Upon fund identification the Department transfers the tax payment to the appropriate funds.

COUNTY AND OTHER MISCELLANEOUS NON-STATE FUNDS

The County and Other Miscellaneous Non-State Funds is a combination of the following taxes and fees:

- **County Private Car Tax**
As authorized by Section 137.1021, RSMo, the Department collects 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. This distribution is based on each county's percentage of main track line to the aggregate total of the state.
- **Statutory County Recorder's Fees**
As authorized by Section 59.800, RSMo, the Department receives \$2 of a \$5 fee collected by the county recorder of deeds for each instrument recorded. The counties retain \$3 of the \$5 fee. From the \$2 fee proceeds, the Department distributes to qualified counties the difference between a \$55,000 ceiling per county and the total amount of the \$3 fee collected and

FUND DESCRIPTIONS

retained by each county. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder.

- **Safety Responsibility Custody Deposits**

As authorized by Section 303.030, RSMo, the Department receives deposits from uninsured motorists involved in motor vehicle accidents. The Department 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. As authorized by Section 303.220, RSMo, this fund also holds collateral the Department receives for the issuance of certificates of self-insurance.

DEPARTMENT OF AGRICULTURE NON-STATE FUNDS

The Department of Agriculture Non-State Funds is a combination of the following taxes and fees:

- **Department of Agriculture Check-Off Fees**

As authorized by Section 275.350, RSMo, the Department of Agriculture receives commodity merchandising program fees. The Department of Agriculture distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The Department of Revenue exercises administrative control over the fund.

- **Missouri Cotton Growers Organization Assessments**

As authorized by Section 263.527, RSMo, the Department of Agriculture receives assessments levied on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent, as authorized by Section 263.537, RSMo, is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Department of Agriculture. The Department of Revenue exercises administrative control over the fund.

FAMILY SUPPORT TRUST FUND

As authorized by Section 454.533, RSMo, the Family Support Trust Fund receives funds collected from individuals with child support obligations and distributes those funds to the custodial parent.

FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund receives franchise taxes (a state tax) and financial institutions taxes (a local tax) that banks may file on one return. When the Department identifies the franchise tax portion, the Department transfers the tax to the General Fund. The financial institution tax, as authorized by Chapter 148, RSMo, is a tax on the net income of financial institutions. The Department disburses it back to the counties. The fund also receives premium taxes from domestic stock insurance companies, as authorized by Section 148.320, RSMo. The

FUND DESCRIPTIONS

Department distributes the insurance tax to the State Treasurer, counties, and school districts.

MoDOT NON-STATE FUND

The Missouri Department of Transportation (MoDOT) Non-State Fund is a combination of the following taxes and fees. The Department of Revenue exercise administrative control over the fund.

- **Base State Registration**
The MoDOT receives registration, administration, and license fees on behalf of other jurisdictions as authorized by Section 390.021, RSMo. MoDOT directs the payment of the fees collected to the appropriate jurisdictions.
- **International Fuel Tax Agreement**
The MoDOT holds and disburses 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.
- **International Fuel Tax Agreement Bond**
The MoDOT holds 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.
- **International Registration Plan**
The MoDOT collects license plate fees due to other jurisdictions as authorized by Section 301.277, RSMo.

MOTOR FUEL TAX AND BOND FUND

The Motor Fuel Tax and Bond Fund receives state and local highway use taxes and fees. According to Article IV, Sections 30(a) and 30(b) of the Constitution of Missouri, the Department transfers the state taxes and fees to the State Treasurer and distributes the local taxes and fees to political subdivisions monthly. The Motor Fuel Tax and Bond Fund also receives cash bonds from taxpayers as authorized by Sections 142.851 and 142.884, RSMo, or payments from fuel distributors eligible to participate in a pool bond as authorized by Section 142.896, RSMo. The Department 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 due to motor fuel tax delinquencies.

MOTOR VEHICLE LOCAL SALES TAX FUND

The Motor Vehicle Local Sales Tax Fund is a depository collection account for the sales taxes and fees collected by the Department at the contracted agent offices. The Department transfers this money to the Sales and Use Non-State Tax Fund and Motor Fuel Tax and Bond Fund for distribution to the political subdivisions and to the appropriate state funds.

FUND DESCRIPTIONS

RIVERBOAT GAMING TAXES AND FEES FUND

The Riverboat Gaming Fund is a combination of the following taxes and fees:

- **Riverboat Gaming Admission Fees**
As authorized by Section 313.820 and 313.835, RSMo, the Department 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 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.

SALES AND USE NON-STATE TAX FUND

The Sales and Use Non-State Tax Fund is a combination of the following taxes:

- **Local Option Use Tax**
The Department receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect as authorized by Section 144.757, RSMo. The tax is imposed on all transaction, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Department distributes this money to the taxing jurisdictions.
- **Local Sales Tax**
The Department 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. Section 32.087, RSMo, provides for the local sales tax procedures and duties of the Director of Revenue.
- **Suspense Holding**
The Department receives sales and use tax collections that cannot immediately be identified to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The Department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

Missouri Department of Revenue

Non-Appropriated Funds Sources and Applications

Fiscal Year Ended June 30, 2011

This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.



**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

Name of Fund or Source	Balance June 30, 2010	Receipts	Expenditures	Balance June 30, 2011 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 203,377	387,131	337,013	253,495	Cash	253,495
Animal Waste Treatment System Loan Program	734,604	5,567,803	5,834,193	468,214	Cash	468,214
Beginning Farmer Loan Program	97,519	53,982	36,801	114,700	Cash	114,700
Agricultural Product Utilization Contributor Tax Credit Program	1,120,631	4,299,664	4,874,117	546,178	Cash	546,178
Family Farm Breeding Livestock Loan Program	48,229	4,896	26,310	26,815	Cash	26,815
Qualified Beef Tax Credit Program	1,146	301	1,050	397	Cash	397
MAESTRO (ARRA)		369,793	44,977	324,816	Cash	324,816
Mo. State Fair Escrow Account	1,026,278	1,326,871	1,230,414	1,122,735	Cash	1,122,735
Mo. State Fair Foundation	118,529	10,365	68,647	60,247	Cash	60,247
Mo. State Fair Agricultural Youth Fund	101,805	105,435	114,454	92,786	Cash	92,786
Mo. State Fair Sheep Producers Fund	24,772	125		24,897	Cash	24,897
Mo. State Fair Endowment Fund	527			527	Cash	527
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 305,023	489,384	566,533	227,874	Cash	227,874
TFT-LCD ND-Cal Litigation		63,713		63,713	Cash	63,713
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 3,512,101	37,642,293	37,474,136	3,680,258	Cash	3,680,258
Inmate Canteen Fund	15,976,973	36,697,378	37,895,367	14,778,984	Cash	14,778,984
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 642,203,203	321,625,664	276,668,176	687,160,691	Cash, TI, Rec, Other	2,383,047,981
Missouri Development Finance Board	87,702,890	6,999,017	10,800,818	83,901,089	Cash, TI, Rec, Eq, Pre Exp, Other	83,901,089
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 419,816	21,948	12,673	429,091	Cash, TI	448,830
Student and Activities Fund	233,753	173,530	158,799	248,484	Cash	248,484
Missouri School for the Blind:						
Trust Fund	8,653,516	721,478	37,915	9,337,079	Cash, TI	11,671,362
Activities Fund	62,649	39,065	55,420	46,294	Cash	46,294
Student Fund	2,676	382	253	2,805	Cash	2,805
Handicapped Children's Trust Fund	281,226	11,993	112,294	180,925	Cash, TI	199,403

See page 112 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

Name of Fund or Source	Balance June 30, 2010	Receipts	Expenditures	Balance June 30, 2011 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION:						
Missouri Student Loan Program Atom Account	\$ 62,763	3,295,279	3,358,042	0		
<u>University of Central Missouri:</u>						
Current General Fund	\$ 43,155,405	78,999,675	81,700,887	40,454,193	TI, CD	40,454,192
Current Restricted Fund	3,125,086	10,819,012	13,045,566	898,532	TI	898,532
Auxiliary Services Designated	7,004,433	32,083,754	26,934,511	12,153,676	CD	12,153,676
Loan Funds - Restricted Fund	8,205,442	3,482	175,984	8,032,940	Rec	8,032,940
Unexpended Plant Restricted Fund	26,949,690	5,723,306	27,127,484	5,545,512	CD	5,545,512
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 2,649,503	7,804,529	7,706,995	2,747,037	Cash, Rec	2,747,037
Other Revenues	(671,725)	292,989	54,328	(433,064)	Cash, Rec	(433,064)
Current Funds - Restricted:						
Federal Grants	68,326	9,494,337	9,494,338	68,325	Cash, Rec	68,325
Other Gifts, Grants, and Contracts	2,308,793	1,175,779	1,349,274	2,135,298	Cash, Rec	2,135,298
Auxiliary Enterprises	389,297	3,009,481	2,843,239	555,539	Cash, TI	555,539
Loan Fund	53,519	66	66	53,585	Cash, Rec	53,585
Endowment	864,635	9,362	9,362	873,997	Cash, Rec	873,997
Plant	32,825,313	224,856	1,726,673	31,323,496	Cash, TI	31,323,496
<u>Lincoln University:</u>						
Current Funds	\$ 5,923,414	24,170,380	22,256,423	7,837,371	Cash, TI, Rec, Pre Exp	7,837,371
<u>Missouri Southern State University:</u>						
Current Funds	\$ 84,234,244	57,477,570	52,450,361	89,261,453	Cash, Rec, Inv, Eq, Other	123,892,921
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$	29,101,185	29,101,185	0		
Interest Income		164,696	164,696	0		
State Vocational Reimbursements		20,280	20,280	0		
Reimbursement from Auxiliary		300,000	300,000	0		
Community Support		661,075	661,075	0		
Miscellaneous Income		458,856	458,856	0		
Auxiliary Services:						
Student Fees		1,764,598	1,764,598	0		
Sales and Services		9,499,723	9,499,723	0		
Community Support		23,280	23,280	0		
Interest Income		114,534	114,534	0		
Other Income:						
Revenue Bond Proceeds	5,861,148	15,025,172	15,248,580	5,637,740	Cash	5,637,740
Private Funding	1,328,478		1,328,478	0		
Auxillary Service - Debt Service and R & R Reserve	460,000			460,000	TI	6,097,740

See page 112 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

Name of Fund or Source	Balance June 30, 2010	Receipts	Expenditures	Balance June 30, 2011 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$ 9,529,660	50,678,827	46,079,778	14,128,709	Cash, Inv, Rec	19,777,695
Designated	4,117,603	8,736,814	7,854,896	4,999,521	Cash, Inv, Rec	5,371,601
Auxiliary Enterprises	86,396	25,167,857	25,167,857	86,396	Cash, Inv, Rec	699,840
Restricted	728,569	12,624,885	12,863,046	490,408	Cash, Rec	543,362
Loan Fund	2,753,132	32,641	148,264	2,637,509	Cash, Rec	2,638,314
Plant Fund:						
Renewals and Replacements	(32,600)	420,718		388,118	Cash, Rec	596,874
Debt Service	3,687,316	7,989,811	6,695,005	4,982,122	Cash, TI, Rec	5,394,562
Investment in Plant	81,272,180	5,417,416	1,607,764	85,081,832	Other	170,584,644
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 36,831,604	147,779,246	148,708,867	35,901,983	Cash, Inv, Rec	58,667,618
Loan Fund	1,198,697	(126,133)	189,693	882,871	Cash, Rec	49,524,230
Endowment and Similar Funds	4,403,392	(134,690)		4,268,702	TI	4,268,702
Plant Fund	239,539,303	83,167,140	91,485,568	231,220,875	Cash, Inv, Rec, Other	398,347,895
Agency Fund	116,226	356,725	314,682	158,269	Cash, Rec	168,424
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 58,140,431	104,745,229	99,212,386	63,673,274		
Designated Fund	3,451,977	8,591,559	6,419,369	5,624,167		
Endowment	759,232	22,500	22,500	759,232		
Total General Operating Fund	<u>62,351,640</u>	<u>113,359,288</u>	<u>105,654,255</u>	<u>70,056,673</u>	Cash, Rec, Inv, Other	96,752,459
Other Funds:						
Designated Fund	8,192,955	18,127,005	16,489,867	9,830,093	Cash, Rec, Inv, Other	10,605,785
Auxiliary Fund	95,923,404	44,204,633	35,008,389	105,119,648	Cash, Rec, Inv, Bldg, Eq, Other	187,138,482
Restricted and Loan Fund	(343,461)	19,174,283	15,602,186	3,228,636	Cash, Rec	15,320,791
Plant Fund	211,878,301	635,931	286,559	212,227,673	Cash, Rec, Inv, Bldg, Eq, Other	264,477,959
West Plains Fund	17,791,753	7,318,286	5,705,803	19,404,236	Cash, Rec, Inv, Bldg, Eq, Other	23,606,568
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 17,736,602	75,317,213	75,268,902	17,784,913	Cash, TI, Rec, Inv	17,951,633
Current Funds - Restricted	137,964	113,185	114,744	136,405	Cash, Rec	136,405
Plant Fund	19,287,502	8,741,089	7,794,809	20,233,782	Cash, TI, CWIP, Other	20,233,782
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (2,891,113)	1,920,884	2,143,354	(3,113,583)	Cash, TI, Rec, Inv	1,416,032
Restricted Funds	38,432	303,003	300,336	41,099	Cash, TI, Rec, Inv	145,580

See page 112 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

Name of Fund or Source	Balance June 30, 2010	Receipts	Expenditures	Balance June 30, 2011 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security: Unemployment Compensation Fund	\$ 127,909,990	1,827,041,561	1,937,233,772	17,717,779	Cash	17,717,779
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 172,952	2,277,182	2,306,700	143,434	Cash	143,434
Bellefontaine Habilitation Center	163,867	1,538,308	1,560,322	141,853	Cash	141,853
Center for Behavioral Medicine	16,179	549,107	547,014	18,272	Cash	18,272
Central Missouri Regional Center	310,889	6,023,909	6,004,027	330,771	Cash	330,771
Cottonwood Residential Treatment Center	839	4,659	4,812	686	Cash	686
Fulton State Hospital	447,848	1,903,651	1,691,598	659,901	Cash	659,901
Hannibal Regional Center	167,459	2,733,077	2,680,289	220,247	Cash	220,247
Hawthorn Children's Psychiatric Hospital	667	21,754	20,512	1,909	Cash	1,909
Higginsville Habilitation Center	133,694	1,535,192	1,514,993	153,893	Cash	153,893
Joplin Regional Center	225,791	2,177,153	2,165,491	237,453	Cash	237,453
Kansas City Regional Center	679,541	12,425,633	12,504,687	600,487	Cash	600,487
Kirksville Regional Center	81,448	1,186,435	1,187,800	80,083	Cash	80,083
Marshall Habilitation Center	531,029	2,003,653	2,186,941	347,741	Cash	347,741
Metro St. Louis Psychiatric Center	10,617	249,710	161,807	98,520	Cash, CS	113,047
Nevada Habilitation Center	159,927	751,499	787,070	124,356	Cash	124,356
Northwest Mo. Pyschiatric Rehabilitation Center	110,410	439,554	435,930	114,034	Cash	114,034
Poplar Bluff Regional Center	226,827	2,560,324	2,547,549	239,602	Cash	239,602
Rolla Regional Center	301,731	1,828,131	1,838,411	291,451	Cash	291,451
Sikeston Regional Center	163,311	1,851,190	1,883,404	131,097	Cash	131,097
Southeast Mo. Mental Health	302,329	2,176,567	2,169,628	309,268	Cash	309,268
Southeast Mo. Residential Services	39,996	571,510	581,125	30,381	Cash	30,381
Southwest Mo. Mental Health	31,771	281,769	308,861	4,679	Cash	4,679
Springfield Regional Center	321,854	2,834,329	2,862,135	294,048	Cash	294,048
St. Louis Developmental Dis. Treatment Center	622,028	2,207,523	2,071,887	757,664	Cash	757,664
St. Louis Regional Center	996,115	8,673,926	8,684,400	985,641	Cash	985,641
St. Louis Psychiatric Rehabilitation Center	869,185	3,368,176	3,621,091	616,270	Cash	616,270
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 147,008	168,790	176,670	139,128	Cash	139,128

See page 112 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

Name of Fund or Source	Balance June 30, 2010	Receipts	Expenditures	Balance June 30, 2011 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 137,448	1,982,541	1,988,798	131,191	Cash, Repo	131,191
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees		134,755,391		134,755,391	Cash, TI	134,755,391
Early Retiree Reinsurance Program		6,242,378		6,242,378	Cash, TI	6,242,378
Investment Income		9,547,343		9,547,343	Cash, TI	9,547,343
Member Premium-Public Entities		9,513,437		9,513,437	Cash, TI	9,513,437
Rebates		12,739,808		12,739,808	Cash, TI	12,739,808
Missouri Savings Bond Account	8,572	92,978	100,630	920	Cash	920
Old Age Survivors Disability and Health						
Insurance Trust Fund	3,792	273,847,787	273,847,818	3,761	Cash	3,761
State of MO Cafeteria Plan Account	20,288	302,836	300,909	22,215	Cash	22,215
Commuter Benefits Refund Account		101	101	0		
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 153,568	3,074,592	3,065,430	162,730	Cash	162,730
Veterans' Home Foundation	753,563	427,836	408,954	772,445	Cash, CD, CS, Rec	772,445
Mo. Veterans' Home, Mexico:						
Assistance League	536,011	189,250	187,204	538,057	Cash, CD	538,057
Residents Cash Fund	249,861	3,166,701	3,238,225	178,337	Cash	178,337
Fiduciary Residents Cash Fund		59,184	59,184	0		
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	127,425	3,918,265	3,921,702	123,988	Cash	123,988
Mo. Veterans' Home, St. James:						
Assistance League	210,464	55,152	24,211	241,405	Cash, CD	241,405
Residents Cash Fund	239,603	3,057,963	3,124,165	173,401	Cash	173,401
VA Fiduciary Fund		38,343	38,343	0		
Social Security Beneficiaries Account				0		
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	444,933	6,433,186	6,449,978	428,141	Cash	428,141
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	60,264	449,847	432,119	77,992	Cash	77,992
Fiduciary Fund	91,729	29,741	8,182	113,288	Cash, CD	113,288
Mo. Veterans' Home, Cameron:						
Assistance League	53,517	157,775	121,457	89,835	Cash, CD	89,835
Residents Cash Fund	106,961	1,688,602	1,693,862	101,701	Cash	101,701
Fiduciary Fund	172,031	85,269	45,521	211,779	Cash	211,779
Mo. Veterans' Cemetery, Bloomfield	17,250	5,979	1,646	21,583	Cash	21,583
Mo. Veterans' Cemetery, Higginsville	5,345	895	1,205	5,035	Cash	5,035
Mo. Veterans' Cemetery, Jacksonville	5,035	3,555	2,825	5,765	Cash	5,765
Mo Veterans' Cemetery, Springfield	45,713	9,640	2,401	52,952	Cash	52,952

See page 112 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

Name of Fund or Source	Balance June 30, 2010	Receipts	Expenditures	Balance June 30, 2011 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 6,727,623,355	1,663,311,381	622,225,363	7,768,709,373	Cash, Rec, TI, Eq	8,447,484,813
Judicial Plan	78,553,877	45,230,940	25,576,784	98,208,033	Cash, Rec, TI, Eq	106,699,576
Mo. State Employees						
Life and LTD Insurance Program	30,117	29,317,073	29,463,926	(116,736)	Cash, Rec, TI	4,500,857
Deferred Compensation System of Missouri	754,153	54,726,266	54,413,746	1,066,673	Cash, Rec, TI	50,395
Public School Retirement System of Missouri	23,756,425,513	6,251,853,531	1,908,099,013	28,100,180,031	Cash, Rec, TI, Eq, Pre Exp	32,988,558,857
Public Education Employee Retirement System of Missouri	2,404,432,423	689,533,962	175,201,299	2,918,765,086	Cash, Rec, TI, Eq, Pre Exp	3,432,393,164
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region: \$						
Excel Day Treatment - Canteen Fund	512		23	489	Cash	489
Mount Vernon Treatment Center - Trust Fund	65	2,857	2,821	101	Cash	101
Gentry Residential Treatment Center - Trust Fund	6	126	11	121	Cash	121
Rich Hill Youth Development Center - Trust Fund	537	2,844	2,680	701	Cash	701
Delmina Woods - Trust Fund	482	1,331	1,473	340	Cash	340
Northeast Region:						
Northeast Community Treatment - Canteen Fund	348	114	80	382	Cash	382
Northeast Community Treatment - Trust Fund	119	595	582	132	Cash	132
Cornerstone - Trust Fund	37	198	176	59	Cash	59
Fulton Treatment Center - Trust Fund	5,119	11,822	14,950	1,991	Cash	1,991
Rosa Parks Center - Trust Fund	70	47	20	97	Cash	97
Camp Avery Park Camp - Trust Fund	31	25		56	Cash	56
Montgomery City Youth Center - Trust Fund	19,764	52,077	46,096	25,745	Cash	25,745
Northwest Region:						
Langsford House - Trust Fund	87	6,896	4,088	2,895	Cash	2,895
Northwest Regional Youth Center - Trust Fund	2,761	22,272	17,531	7,502	Cash	7,502
Riverbend Treatment Center - Trust Fund	959	17,764	16,137	2,586	Cash	2,586
Watkins Mill Park Camp - Trust Fund	2,583	26,687	23,871	5,399	Cash	5,399
Waverly Regional Youth Center - Trust Fund	328	18,623	11,631	7,320	Cash	7,320
Southeast Region:						
W.E. Sears - Trust Fund	2,025	11,630	8,532	5,123	Cash	5,123
Girardot Center - Trust Fund	14	1,401	944	471	Cash	471
Sierra Osage Treatment Center - Trust Fund	614	7,789	7,495	908	Cash	908
W.E. Sears Youth Center - Canteen Fund	886	413	260	1,039	Cash	1,039
New Madrid Bend Youth Center - Trust Fund	395	2,967	2,829	533	Cash	533
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	2,948	13,780	8,341	8,387	Cash	8,387

See page 112 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2011**

Name of Fund or Source	Balance June 30, 2010	Receipts	Expenditures	Balance June 30, 2011 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 71,019,542	24,492,497	36,948,010	58,564,029	Cash, TI, Rec	58,564,029
MoDOT and MSHP Medical and Life Insurance	22,234,294	124,604,043	117,074,906	29,763,431	Cash, TI, Rec, CD	52,849,307
Mo Highway and Transportation Com Self Insurance	(11,390,364)	22,314,069	29,222,219	(18,298,514)	Cash, TI, Rec	71,695,601
Mo Transportation Finance Corp	91,297,063	2,740,754	29,271	94,008,546	Cash, TI, Rec	94,010,251
Motor Carrier Services	3,715,070	187,725,305	186,019,393	5,420,982	Cash, TI, Rec	5,420,982
STATE TREASURER'S OFFICE:						
BPB 1991: Depreciation Reserve	\$ 1,002,047	3,792	2,047	1,003,792	Cash, Repo	1,003,792
TOTAL NON-APPROPRIATED FUNDS	\$ 35,086,290,919	12,796,972,042	6,773,994,718	41,109,268,243		49,567,961,012

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of independent audits. The balances at June 30, 2010, 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 2010 Financial and Statistical Report.

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

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Non-State Funds Financial Schedule on page 37.