

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2013



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INTRODUCTORY

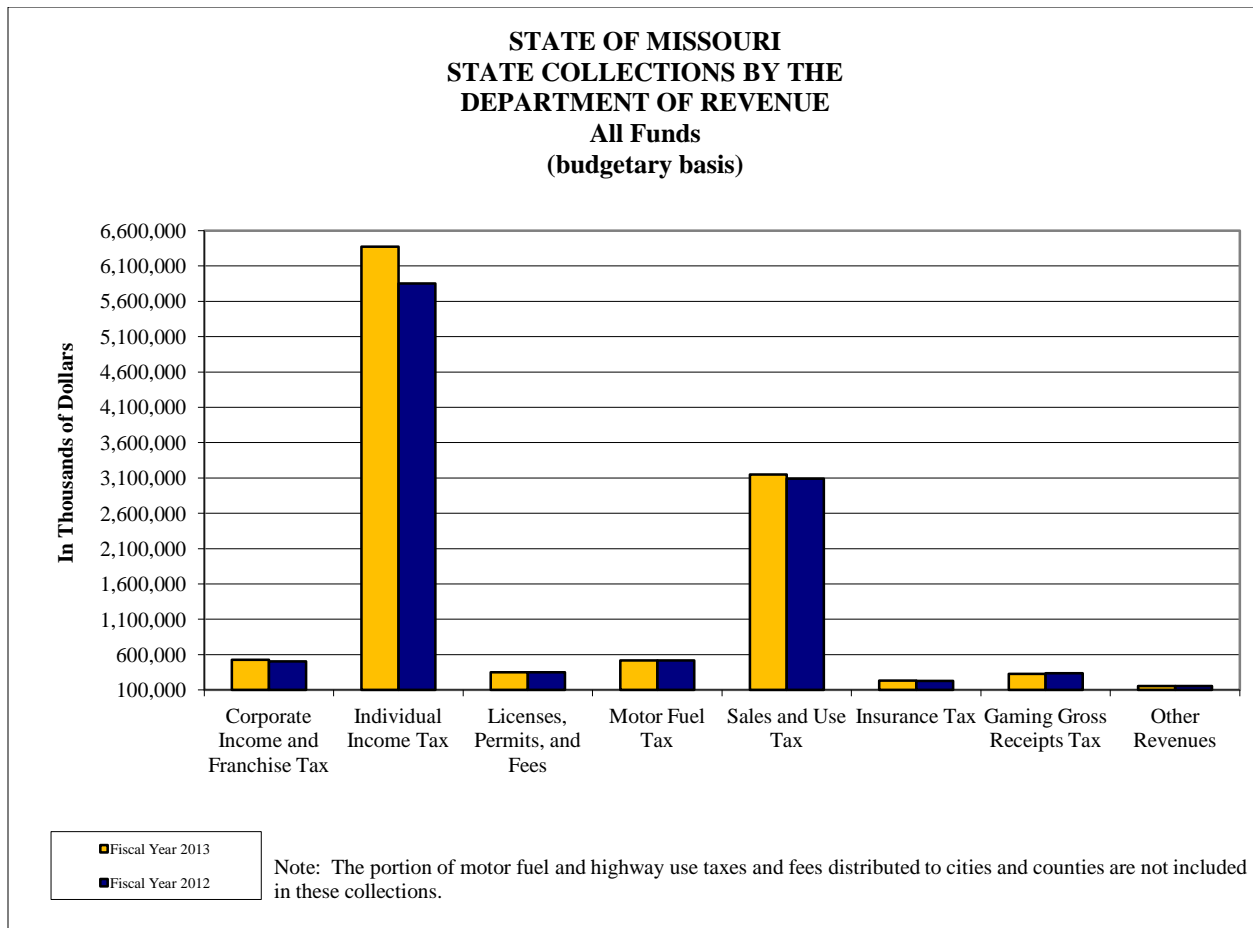
REPORTING ENTITY

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 2013 was 1,197.05, with an operating budget of \$81.8 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$11.8 billion in Fiscal Year 2013, an increase of 5.3 percent over Fiscal Year 2012. The Department collected 98 percent of the state's General Fund collections and 47.8 percent of state funds' collections. The graph below shows Department collections for all state funds.



INTRODUCTORY

REPORT REQUIREMENTS

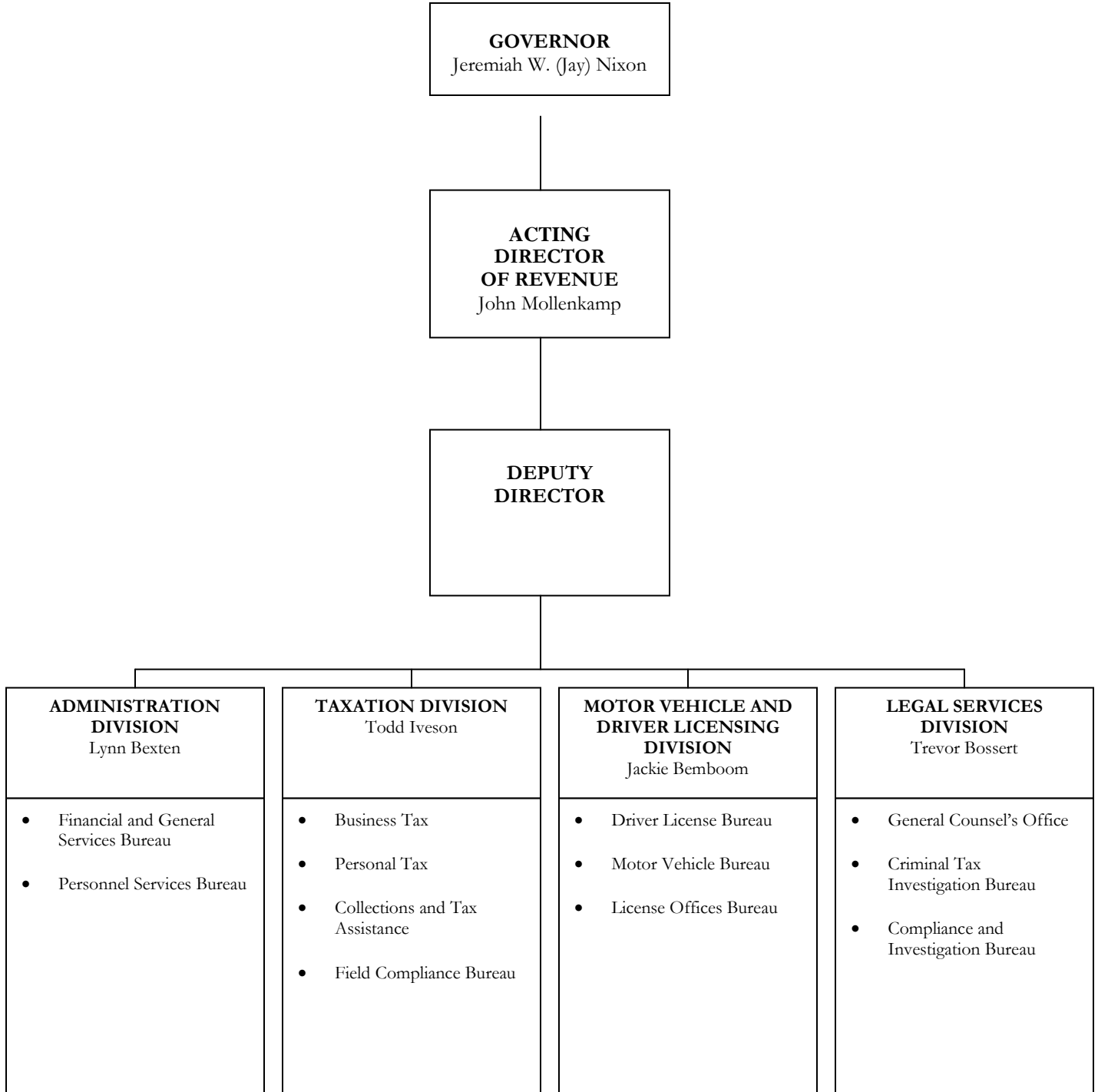
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Comprehensive Annual Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

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, 2013

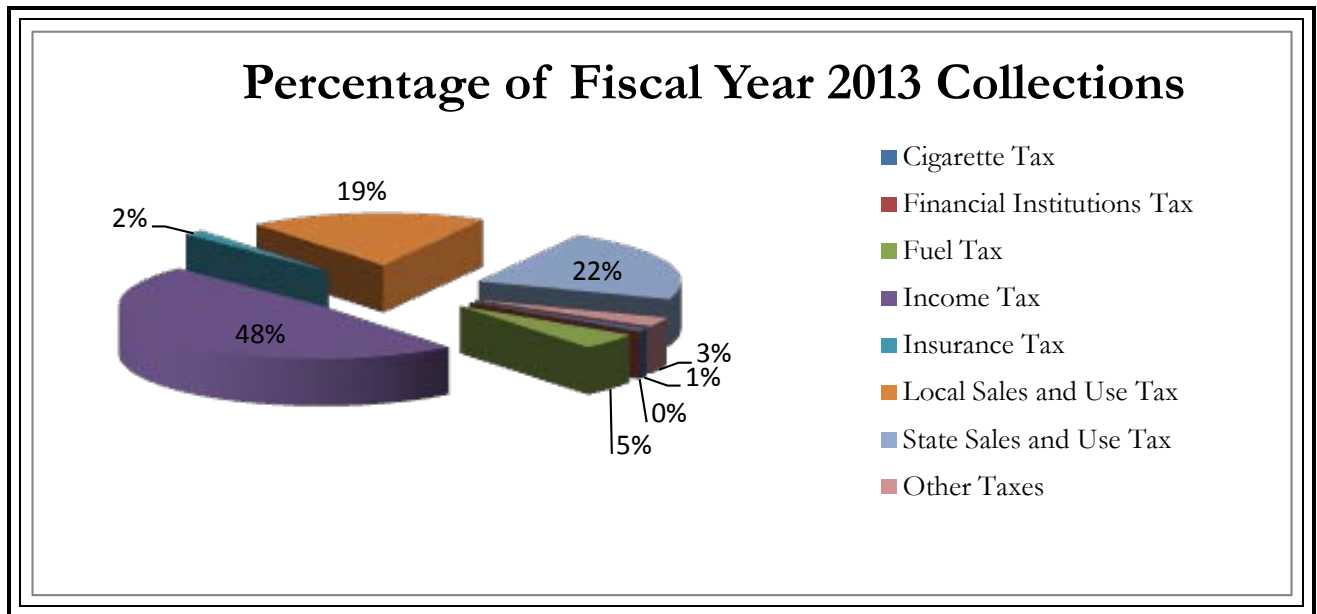
The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



TAXES ADMINISTERED

SUMMARY OF TAXES ADMINISTERED

	FY13 Amount Collected	FY12 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$109,207,009	\$110,462,730	-1.1 %
Financial Institutions Tax	22,370,109	17,863,494	25.2
Fuel Tax	708,516,232	708,359,017	0.0
Income Tax	6,899,735,325	6,354,025,788	8.6
Insurance Tax	241,619,613	235,249,256	2.7
Local Sales and Use Tax	2,710,095,629	2,657,636,085	2.0
State Sales and Use Tax	3,192,624,294	3,131,793,823	1.9
Other Taxes	399,242,915	407,889,428	-2.1
Total Collections	\$14,283,411,126	\$13,623,279,621	4.8 %



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	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
Cigarette	\$86,837,984	-2.0%	\$88,609,044	-1.5%	\$89,965,909	-1.3%	\$91,151,815	-3.8%	\$94,799,203
St. Louis County	3,155,725	-0.8%	3,179,943	-3.9%	3,307,701	-0.6%	3,328,582	-7.9%	3,614,417
Jackson County	2,316,944	0.9%	2,296,922	-3.3%	2,374,369	0.2%	2,368,717	-5.6%	2,509,277
Tobacco Products	16,895,556	3.6%	16,308,821	4.9%	15,551,490	3.6%	15,011,542	14.9%	13,065,193
Tobacco Control	800	-98.8%	68,000	13500.0%	500	100.0%			
Total Collections	\$109,207,009	-1.1%	\$110,462,730	-0.7%	\$111,199,969	-0.6%	\$111,860,656	-1.9%	\$113,988,090

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	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
Banks	\$6,960,865	66.8%	\$4,172,148	-79.2%	\$20,060,730	974.4%	\$1,867,176	-27.7%	\$2,581,391
Credit Institutions	2,758,446	24.9%	2,209,373	66.9%	1,324,013	-27.4%	1,823,589	-11.3%	2,054,781
Savings and Loan	10,554,483	5.9%	9,969,721	52.7%	6,528,976	-1.2%	6,610,808	174.0%	2,412,579
Credit Unions	2,096,315	38.6%	1,512,252	77.5%	851,863	20.8%	704,942	179.2%	252,480
Total Collections	\$22,370,109	25.2%	\$17,863,494	-37.9%	\$28,765,582	161.4%	\$11,006,515	50.7%	\$7,301,231

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	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
Aviation Fuel	\$274,827	-6.9%	\$295,198	16.0%	\$254,394	1.2%	\$251,472	-1.3%	\$254,811
Motor Fuel	708,241,405	0.0%	708,063,819	-1.6%	719,400,721	-0.2%	720,525,915	0.5%	716,771,379
Total Collections	\$708,516,232	0.0%	\$708,359,017	-1.6%	\$719,655,115	-0.2%	\$720,777,387	0.5%	\$717,026,190

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	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
Individual									
Declarations	\$697,137,963	14.9%	\$606,931,321	1.8%	\$596,277,043	4.5%	\$570,478,674	-23.4%	\$744,811,134
Fiduciary	58,015,424	62.2%	35,772,320	4.3%	34,292,527	19.0%	28,808,216	-67.5%	88,590,981
Returns	928,106,110	37.0%	677,211,509	4.4%	648,495,095	-1.8%	660,584,306	-4.2%	689,282,928
Withholding	4,684,711,214	3.5%	4,524,862,569	3.9%	4,353,813,894	3.1%	4,224,095,893	-4.3%	4,412,412,849
College Job Training *	3,982,404	-2.6%	4,090,193	28.8%	3,175,549	-1.6%	3,228,611	-22.7%	4,175,591
College Job Retention *	2,103,216	-12.5%	2,403,687	-58.3%	5,758,163	-29.3%	8,145,996	-18.5%	9,992,850
Subtotal	\$6,374,056,331	8.9%	\$5,851,271,599	3.7%	\$5,641,812,271	2.7%	\$5,495,341,696	-7.6%	\$5,949,266,333
Corporation/Franchise									
Declarations	\$334,017,662	4.8%	\$318,781,448	-5.3%	\$336,456,548	8.5%	\$310,227,979	-1.5%	\$315,058,765
Returns	191,661,332	4.2%	183,972,741	-8.4%	200,939,645	4.7%	191,863,339	-10.1%	213,316,882
Subtotal	\$525,678,994	4.6%	\$502,754,189	-6.4%	\$537,396,193	7.0%	\$502,091,318	-5.0%	\$528,375,647
Total Collections	\$6,899,735,325	8.6%	\$6,354,025,788	2.8%	\$6,179,208,464	3.0%	\$5,997,433,014	-7.4%	\$6,477,641,980

*Effective August 28, 2013, funds shall be known as the Missouri Works Community College New Jobs Training and Missouri Works Community Job Retention Training funds.

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 exceed 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 exceed 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 2012 and 2013. Disposition of the tax is to the Workers' Compensation Fund.

TAXES ADMINISTERED

Tax Type	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
Captive Insurance	\$664,878	46.6%	\$453,463	134.4%	\$193,465	108.8%	\$92,635	182.5%	\$32,791
Special Purpose Life	913,410	64.5%	\$555,113	23.5%	\$449,406	13.3%	\$396,753	363.1%	\$85,682
Premium (Foreign)	189,812,584	-0.6%	190,988,949	-9.2%	210,417,856	8.5%	193,907,582	-4.8%	203,680,518
Premium (Domestic)	9,818,854	46.2%	6,714,073	-6.1%	7,154,009	6.4%	6,725,201	0.6%	6,681,992
Surplus Lines	26,351,441	13.1%	23,292,525	4.1%	22,383,681	-3.2%	23,128,155	5.2%	21,974,601
Workers Compensation	14,058,446	6.1%	13,245,133	6.4%	12,452,781	32.7%	9,386,753	-22.1%	12,043,776
Total Collections	\$241,619,613	2.7%	\$235,249,256	-7.0%	\$253,051,198	8.3%	\$233,637,079	-4.4%	\$244,499,360

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	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
Local Sales	\$2,597,046,979	1.5%	\$2,559,373,776	5.2%	\$2,433,383,476	10.0%	\$2,212,517,154	1.1%	\$2,189,510,295
Local Option Use	113,048,650	15.0%	98,262,309	9.7%	89,579,652	4.8%	85,500,304	-9.8%	94,796,786
Total Collections	\$2,710,095,629	2.0%	\$2,657,636,085	5.3%	\$2,522,963,128	9.8%	\$2,298,017,458	0.6%	\$2,284,307,081

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.

Effective July 5, 2013, the general use tax on the storage, use or consumption of motor vehicles, trailers, boats, or outboard motors was eliminated and replaced with a 3 percent sales tax.

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. Effective July 5, 2013, the highway use tax was repealed and replaced with a sales tax pursuant to Section 144.020, RSMo.

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	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
General	\$1,895,024,076	1.2%	\$1,871,707,753	3.5%	\$1,808,195,530	1.0%	\$1,790,181,504	-4.9%	\$1,882,210,460
Aviation Jet Fuel	5,617,509	0.3%	5,600,265	19.9%	4,669,303	16.2%	4,018,391	-15.9%	4,777,063
Conservation									
State Sales and Use	91,469,530	1.4%	90,219,197	4.8%	86,056,513	1.4%	84,885,109	-3.7%	88,133,909
Motor Vehicle Sales	11,062,732	6.9%	10,346,802	6.0%	9,761,825	8.8%	8,969,080	6.3%	8,437,309
Education									
State Sales and Use	728,820,622	1.4%	718,959,866	4.9%	685,534,045	1.4%	676,135,709	-3.6%	701,560,346
Motor Vehicle Sales	69,850,666	6.8%	65,393,280	6.4%	61,470,494	8.6%	56,608,001	5.4%	53,691,348
Highway Use	75,979,910	7.1%	70,922,807	4.7%	67,756,422	9.6%	61,847,947	9.4%	56,540,462
Parks and Soil									
State Sales and Use	73,173,035	1.4%	72,174,687	4.8%	68,844,488	1.4%	67,907,115	-3.7%	70,505,315
Motor Vehicle Sales	8,850,198	6.9%	8,277,456	6.0%	7,809,472	8.8%	7,175,276	6.3%	6,749,859
Vehicle	232,776,016	6.7%	218,191,710	5.3%	207,271,236	7.2%	193,298,505	2.6%	188,489,648
Total Collections	\$3,192,624,294	1.9%	\$3,131,793,823	4.1%	\$3,007,369,328	1.9%	\$2,951,026,637	-3.6%	\$3,061,095,719

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	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
County Private Car	\$3,687,699	8.8%	\$3,389,573	-1.0%	\$3,423,943	-9.0%	\$3,761,622	-0.6%	\$3,782,700
Estate	174,751	2.2%	170,966	-91.9%	2,117,782	703.3%	263,642	-91.4%	3,068,343
Gaming Receipts	365,507,027	-2.5%	374,940,223	-1.1%	379,217,315	1.9%	372,154,649	6.0%	351,191,915
Property	29,873,438	1.6%	29,388,666	-1.0%	29,697,863	0.6%	29,515,560	-1.6%	30,009,451
Total Collections	\$399,242,915	-2.1%	\$407,889,428	-1.6%	\$414,456,903	2.2%	\$405,695,473	4.5%	\$388,052,409

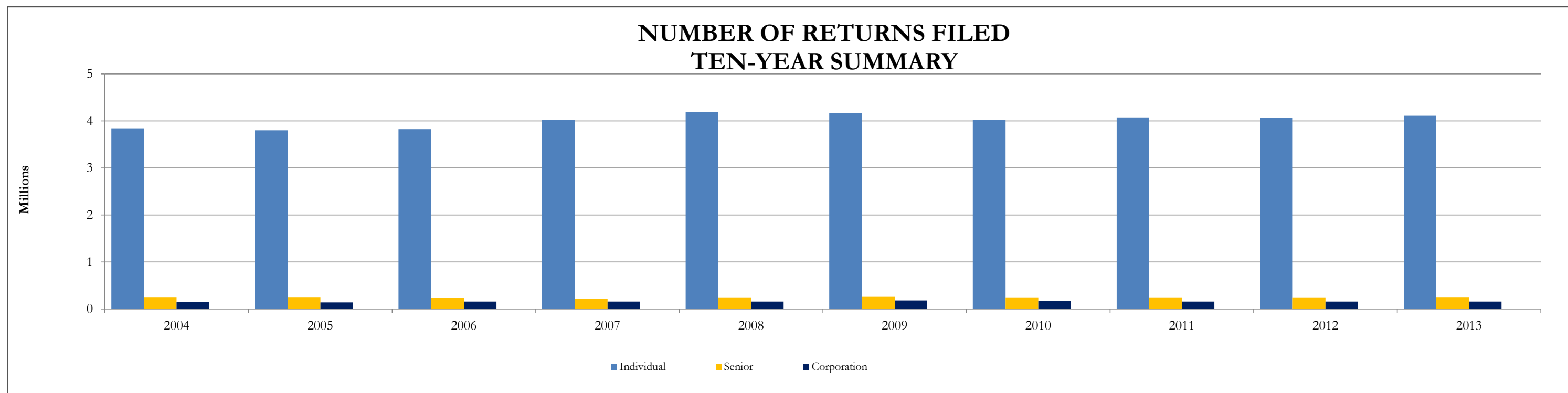
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2004 - 2013)**

TAX	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Cigarette Tax	\$ 109,207,009	110,462,730	111,199,969	111,860,656	113,988,090	115,661,014	115,394,219	118,205,378	117,161,445	116,753,263
Financial Institutions Tax	22,370,109	17,863,494	28,765,582	11,006,515	7,301,231	13,571,410	9,544,007	11,514,082	9,424,461	11,762,422
Fuel Tax	708,516,232	708,359,017	719,655,115	720,777,387	717,026,190	742,177,802	744,154,322	746,887,976	749,671,062	734,484,865
Income Tax	6,899,735,325	6,354,025,788	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
Insurance Tax	241,619,613	235,249,256	253,051,198	233,637,079	244,499,360	255,299,419	213,639,116	197,876,471	198,207,995	214,913,160
Local Sales and Use Tax	2,710,095,629	2,657,636,085	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
State Sales and Use Tax	3,192,624,294	3,131,793,823	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
Other Taxes	399,242,915	407,889,428	414,456,903	405,695,473	388,052,409	362,295,945	354,114,033	356,781,685	368,655,879	379,916,650
Total Tax Collections	\$ <u>14,283,411,126</u>	<u>13,623,279,621</u>	<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>



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2004 - 2013)**

TRANSACTION TYPE	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
INDIVIDUAL RETURNS:										
Number Filed (all types)	2,876,214	2,894,584	2,917,023	2,876,787	3,019,358	3,080,945	2,973,095	2,858,736	2,857,809	2,829,031
Amount of Refunds	\$863,219,886	\$915,301,718	\$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
WITHHOLDING:										
Number Filed	1,182,885	1,119,822	1,104,848	1,095,225	1,100,579	1,057,508	1,000,872	924,096	911,209	960,715
Amount of Refunds	\$10,640,061	\$11,151,221	\$11,290,324	\$10,833,308	\$12,500,266	\$8,873,329	\$10,761,684	\$4,393,804	\$3,486,035	\$5,047,283
FIDUCIARY:										
Number Filed	50,587	51,269	49,391	49,432	49,764	54,648	49,159	41,580	32,771	49,565
Amount of Refunds	\$5,581,977	\$4,350,753	\$13,430,811	\$9,579,927	\$8,619,490	\$5,911,391	\$7,923,097	\$11,258,098	\$2,741,550	\$3,039,569
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	255,550	246,592	246,227	249,450	259,876	246,713	213,915	243,750	251,292	254,641
Amount of Refunds	\$113,962,551	\$117,603,638	\$114,887,118	\$118,594,589	\$118,573,853	\$100,164,994	\$93,118,747	\$96,092,375	\$99,597,933	\$95,761,841
CORPORATION RETURNS:										
Number Filed	157,939	160,203	157,378	173,748	183,792	157,819	159,234	156,008	138,294	147,859
Amount of Refunds	\$108,716,882	\$157,036,757	\$149,583,660	\$212,910,795	\$164,040,814	\$150,611,603	\$172,367,321	\$195,724,137	\$145,011,199	\$116,499,019
TOTAL (Memorandum Only):										
Number Filed (all types)	4,523,175	4,472,470	4,474,867	4,444,642	4,613,369	4,597,633	4,396,275	4,224,170	4,191,375	4,241,811
Amount of Refunds (all types)	\$1,102,121,357	\$1,205,444,087	\$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



Missouri Department of Revenue

Fees Administered

Fiscal Year Ended June 30, 2013

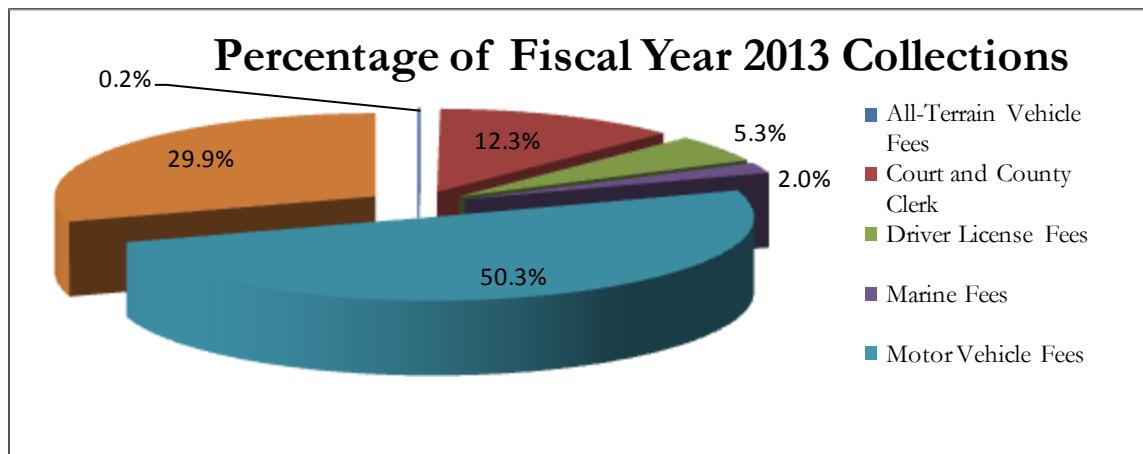
The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2013 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



FEES ADMINISTERED

SUMMARY OF FEES ADMINISTERED

	FY13 Amount Collected	FY12 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$664,102	\$756,848	-12.3 %
Court and County Clerk and Recorder Fees	48,540,039	49,919,862	-2.8
Driver License Fees	20,881,110	22,713,712	-8.1
Marine Fees	8,011,113	8,584,741	-6.7
Motor Vehicle Fees	197,775,465	197,741,356	0.0
Other Fees	117,663,125	122,842,261	-4.2
Total Collections	\$393,534,954	\$402,558,780	-2.2 %



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	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
Certificate of Title	\$124,492	-10.1%	\$138,547	-5.3%	\$146,360	-10.7%	\$163,926	-4.0%	\$170,668
Grade Crossing	6,362	-2.6%	6,532	-8.7%	7,151	-7.0%	7,691	5.9%	7,261
Registration/Decal	258,974	-3.9%	269,530	-6.6%	288,437	-8.3%	314,414	1.9%	308,475
Misc/Penalties	274,274	-19.9%	342,239	-20.7%	431,766	-27.0%	591,492	28.7%	459,449
Total Collections	\$664,102	-12.3%	\$756,848	-13.4%	\$873,714	-18.9%	\$1,077,523	13.9%	\$945,853

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.

Brain 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 Brain Injury Fund. The Brain Injury Fund was formally known as the Head Injury 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 94, 101, and 102, 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.

FEES ADMINISTERED

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 defendant has been dismissed by the court. Disposition of the surcharge is to the State Forensic Laboratory 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 Missouri Land Survey Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Statutory County Recorder's Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document 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	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
Associate/ Probate	\$1,873,831	1.2%	\$1,851,892	5.6%	\$1,753,243	-19.7%	\$2,184,461	-28.4%	\$3,049,594
Brain Injury	743,967	-2.5%	762,679	4.0%	733,332	-3.1%	756,607	-1.1%	765,206
Circuit Clerk	10,789,293	-1.9%	10,995,127	-2.7%	11,303,181	2.7%	11,009,562	4.2%	10,562,592
Court Automation	4,938,423	-1.3%	5,000,936	-3.9%	5,203,052	-6.5%	5,562,268	-5.2%	5,867,490
Crime Victims'	10,824,126	1.8%	10,634,659	-1.4%	10,781,403	-4.2%	11,254,888	-1.7%	11,450,529
Deputy Sheriff	4,090,529	-9.6%	4,524,028	-34.8%	6,940,713	151.4%	2,761,219	47.0%	1,878,287
DNA Profiling	1,329,950	5.1%	1,265,898	-3.6%	1,313,740	-5.3%	1,387,232	-5.0%	1,460,331
Domestic Relations	219,305	-3.9%	228,200	-2.0%	232,817	1.2%	229,985	0.8%	228,127
Drug Lab Test	416,339	29.0%	322,651	-9.1%	355,112	-0.1%	355,440	-7.1%	382,616
Independent Living Center	372,255	-2.5%	381,663	4.0%	366,943	-3.1%	378,732	-1.2%	383,481
Merchant License	3,684	-17.8%	4,481	-26.2%	6,075	-14.0%	7,066	-0.2%	7,081
Missouri CASA	77,906	-6.3%	83,163	-0.8%	83,849	1.1%	82,948	3.0%	80,570
Motorcycle	372,040	-2.5%	381,393	4.0%	366,562	-3.1%	378,159	-1.2%	382,695
Prosecuting Attorney	460,656	-5.4%	486,738	-5.7%	516,128	-7.3%	557,046	-16.4%	666,682
Putative Father	123,090	-1.3%	124,770	11.0%	112,378	-7.7%	121,721	1.9%	119,494
Recorders	10,024,229	11.3%	9,007,133	0.4%	8,970,868	-1.3%	9,087,722	-5.1%	9,580,904
School Building	1,136,326	-63.3%	3,099,385	254.8%	873,576	-17.9%	1,064,008	-4.1%	1,109,761
Spinal Cord Injury	744,090	-2.7%	765,066	4.5%	731,787	-3.3%	756,812	-1.2%	766,269
Total Collections	\$48,540,039	-2.8%	\$49,919,862	-1.4%	\$50,644,759	5.7%	\$47,935,876	-1.7%	\$48,741,709

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	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
CDL	\$794,775	3.5%	\$767,850	-0.2%	\$769,279	4.2%	\$738,075	-14.1%	\$859,430
Driver License									
Operator	11,053,726	-10.1%	12,301,159	21.4%	10,135,366	-11.1%	11,398,572	-6.5%	12,186,092
Chauffeur	2,056,190	-15.0%	2,418,165	27.9%	1,891,166	-7.1%	2,036,733	-15.3%	2,404,605
Commercial	2,199,214	-7.4%	2,374,732	12.1%	2,118,800	-1.8%	2,156,545	-13.2%	2,485,626
Motorcycle	1,255	26.8%	990	-18.4%	1,213	-4.5%	1,270	-15.3%	1,500
ID Card	1,339,345	-2.6%	1,375,541	-2.3%	1,407,434	1.7%	1,384,471	0.1%	1,382,427
Instruction Permit	225,992	-4.3%	236,080	5.2%	224,477	-1.0%	226,785	-6.2%	241,756
Organ Donor	378,949	27.7%	296,681	107.5%	142,949	3.1%	138,682	-6.1%	147,719
Processing	32,057	-19.3%	39,746	12.2%	35,432	1.2%	35,022	24.1%	28,222
Reinstatement	2,623,744	-4.0%	2,732,317	-4.3%	2,856,320	-3.7%	2,965,432	-11.1%	3,336,756
Miscellaneous	175,863	3.2%	170,451	28.3%	132,842	-11.4%	149,872	-20.4%	188,195
Total Collections	\$20,881,110	-8.1%	\$22,713,712	15.2%	\$19,715,278	-7.1%	\$21,231,459	-8.7%	\$23,262,328

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	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
Certificate of Title	\$473,516	-8.7%	\$518,410	8.0%	\$480,025	-3.9%	\$499,558	2.6%	\$487,019
Processing *	1,360,784	3.0%	1,321,356	41.1%	936,609	1040.4%	82,131	-6.6%	87,961
Registration/Decal	6,015,573	-8.3%	6,557,045	6.3%	6,165,880	-5.3%	6,511,981	-7.1%	7,010,776
Miscellaneous	161,240	-14.2%	187,930	1.7%	184,827	-0.5%	185,729	10.0%	168,822
Total Collections	\$8,011,113	-6.7%	\$8,584,741	10.5%	\$7,767,341	6.7%	\$7,279,399	-6.1%	\$7,754,578

**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.

Breast Cancer Awareness Contribution

This is a \$25 fee imposed by the Missouri Department of Health and Senior Services to vehicle owners applying for a Breast Cancer Awareness specialty plate. The fee is authorized by Section 301.3084, RSMo. Disposition of the fee is to the Missouri Public Health Services Fund established in Section 192.900, 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, stolen, mutilated or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the fee is to the General Fund.

FEES ADMINISTERED

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.

“I Have a Dream” Contribution

This is a \$25 fee imposed by the Martin Luther King Jr. Celebration Commission to vehicle owners applying for an “I Have a Dream” specialty plate. The fee is authorized by Section 301.3165, RSMo. Disposition of the fee is to the Martin Luther King, Jr. State Celebration Commission Fund.

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 was a fee imposed for the replacement of license plates. The fee was authorized by Section 301.130, RSMo. Plate reissuance began June 11, 2008 and ended December 31, 2010. Disposition of the extra fee for the new design replacement and the original fee was 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 distributed 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.

FEES ADMINISTERED

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.

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 General Revenue 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. Effective August 28, 2013, the Department no longer collects funds for the World War II Memorial Trust Fund. Pursuant to Section 301.3033, RSMo, monetary donations for a military license plate are deposited to the World War I Memorial Trust Fund.

Miscellaneous Fees

These are various fees including motor vehicle dealer plate fees, disabled placard fees, salvage inspection fees, and additional horsepower fees. 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	FY2013	Percent of Change	FY2012	Percent of Change	FY2011	Percent of Change	FY2010	Percent of Change	FY2009
Alt. Fuel Decal	\$250,459	67.9%	\$149,175	66.5%	\$89,588	-10.3%	\$99,846	3.0%	\$96,902
Antiterrorism	4,517	-1.9%	4,604	47.3%	3,125	-11.8%	3,542	1.0%	3,507
Blindness Education	285,245	24.1%	229,818	106.9%	111,083	-1.5%	112,745	-10.1%	125,363
Breast Cancer Awareness	2,665	100.0%							
Certificate of Title	15,828,926	-0.7%	15,937,186	4.4%	15,264,748	2.0%	14,969,617	-2.0%	15,279,749
Children's Trust	165,425	8.1%	152,963	17.9%	129,736	-14.5%	151,768	-11.6%	171,728
Duplicate Plate	388,813	-1.3%	393,794	-9.3%	434,337	20.3%	361,019	47.2%	245,226
Grade Crossing	1,283,622	2.6%	1,251,556	-1.0%	1,264,381	1.3%	1,248,293	-10.1%	1,388,299
I Have a Dream	35	100.0%							
License Transfer	597,734	-1.3%	605,784	5.4%	574,754	9.4%	525,183	9.3%	480,402
MV Trip Permit	568,083	-7.8%	615,931	14.1%	539,862	-1.6%	548,465	-48.5%	1,064,003
Plate Reissuance *				-100.0%	326,663	-94.3%	5,771,669	-34.2%	8,765,362
Plate Reservation	2,438,732	6.1%	2,298,277	13.2%	2,030,334	-6.1%	2,162,090	-9.9%	2,399,805
Processing **	1,665,078	5.9%	1,572,490	-13.5%	1,817,758	-24.2%	2,396,914	12.5%	2,131,104
Registration	154,524,093	-0.3%	154,981,012	1.6%	152,565,662	-0.5%	153,299,548	-0.6%	154,153,159
Renewal Penalty	2,494,511	1.2%	2,464,816	0.3%	2,457,474	6.6%	2,304,585	3.8%	2,219,425
Specialty Plate	20,250	293.2%	5,150	-74.3%	20,000	100.0%	10,000	-33.4%	15,026
Title Penalty	15,475,939	2.0%	15,170,498	5.1%	14,427,759	-0.4%	14,492,780	-6.1%	15,427,298
World War II	46,621	1.5%	45,911	8.8%	42,191	9.7%	38,469	59.0%	24,196
Miscellaneous	1,734,717	-6.9%	1,862,391	6.6%	1,747,280	-19.5%	2,170,663	56.0%	1,391,865
Total Collections	\$197,775,465	0.02%	\$197,741,356	2.0%	\$193,846,735	-3.4%	\$200,667,196	-2.3%	\$205,382,419

* *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		FY2009
	FY2013	Change	FY2012	Change	FY2011	Change	FY2010	Change	
Battery	\$706,689	-0.7%	\$711,617	-0.8%	\$717,443	4.4%	\$687,316	-4.3%	\$717,894
Boll Weevil		-100.0%	144	-95.8%	3,400	-99.5%	691,389	-55.7%	1,561,300
Criminal Record	90,516	-8.6%	99,077	-0.8%	99,875	9.8%	90,980	-2.3%	93,123
Contract Office Penalties	14,815	711.8%	1,825	-17.9%	2,223	100.0%			
Contract Office Return to State	1,196,529	5.8%	1,131,450	-3.2%	1,168,983	100.0%			
Excess Traffic Fines	107	100.0%		-100.0%	19,205	100.0%			
Gaming	97,606,128	-5.0%	102,697,954	-5.4%	108,576,832	-0.3%	108,890,318	4.2%	104,464,700
MV Commission	1,001,680	8.8%	920,573	-1.4%	933,637	-0.6%	939,138	-2.9%	967,127
Petroleum	2,360,750	-1.0%	2,384,809	-1.6%	2,424,084	0.8%	2,405,616	-0.7%	2,421,394
Publication	1,356,194	-1.9%	1,382,713	0.4%	1,377,783	-2.5%	1,413,731	-53.8%	3,059,683
Rural Electric	460	-4.2%	480	-2.0%	490	6.5%	460	-4.2%	480
Storage Tank	11,227,662	-0.7%	11,302,684	-1.5%	11,474,813	0.2%	11,451,506	-25.4%	15,360,359
Tire	2,074,495	-4.9%	2,181,635	-2.6%	2,240,963	0.8%	2,223,075	2.3%	2,172,737
Tobacco	27,100	-0.7%	27,300	4.6%	26,100	-8.7%	28,600	5.1%	27,210
Total Collections	\$117,663,125	-4.2%	\$122,842,261	-4.8%	\$129,065,831	0.2%	\$128,822,129	-1.5%	\$130,846,007

**DEPARTMENT OF REVENUE
DRIVER LICENSE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2009-2013)**

	Fiscal Year				
	2013	2012	2011	2010	2009
Licenses Issued					
Operator	983,308	1,084,830	924,167	1,014,272	1,079,742
Class "E"	80,690	95,402	74,756	79,194	94,145
Commercial	63,386	68,451	61,471	62,094	71,327
Motorcycle	102	80	101	109	128
Identification Cards	273,607	261,583	238,848	234,922	235,482
Instruction Permits	172,208	184,099	176,940	179,034	184,915
Organ Donor	135,927	114,559	63,889	63,784	79,909
Record Searches (a)	266,131	278,290	368,424	290,409	906,207
Reinstatements	77,327	78,901	83,511	84,222	91,308
Miscellaneous					
License Applications	25,829	26,666	26,135	28,886	35,555
Certified Records	3,614	3,311	3,184	3,360	3,959
Address Changes	26,424	29,282	27,375	27,189	27,781
Branch Processing Fees	6,887	8,455	7,487	7,413	6,107
Other	201,316	218,981	192,098	193,460	220,198
Total Driver License Transactions	<u><u>2,316,756</u></u>	<u><u>2,452,890</u></u>	<u><u>2,248,386</u></u>	<u><u>2,268,348</u></u>	<u><u>3,036,763</u></u>
Percent Increase/Decrease from Prior Year	<u><u>-5.55%</u></u>	<u><u>9.10%</u></u>	<u><u>-0.88%</u></u>	<u><u>-25.30%</u></u>	<u><u>9.46%</u></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 (2009-2013)**

	Fiscal Year				
	2013	2012	2011	2010	2009
Vehicle Registration					
Passenger	3,455,900	3,450,979	3,394,990	3,390,626	4,220,052
Trucks	1,416,910	1,478,883	1,414,162	1,414,863	1,424,935
Buses	11,902	11,996	12,060	12,521	13,578
Motorcycles	154,655	154,784	155,440	145,981	153,596
Trailers	360,749	356,596	339,895	351,850	333,641
Recreational Vehicles	16,163	16,727	16,910	18,144	18,264
Replacement Plates/Tags	51,546	53,340	53,941	52,370	62,301
Miscellaneous	164	252	265	162	215
Titles					
Original	1,675,793	1,684,778	1,612,194	1,555,827	1,495,048
Lienholder	304,530	306,685	491,974	536,455	543,266
Duplicate	128,265	135,976	130,997	124,323	121,094
Salvage	93	141	242	1,640	49,986
Repossessed	45,850	41,974	45,110	45,859	54,352
Quick Title Fee	12,795	13,466	20,542	49,523	117,705
Miscellaneous	15,461	16,045	14,829	13,576	15,023
Temporary Permits	60,865	69,348	69,600	70,699	142,604
Miscellaneous					
License Transfers	299,773	303,648	288,190	263,322	240,788
Code L	9	15	7	19	42
Plate Reservations	163,840	153,950	137,857	146,014	161,338
Dealer Plates	27,241	25,617	30,399	24,731	72,288
Record Searches (a)	41,322	48,494	12,346	17,486	63,639
Penalty Fees	720,429	709,021	699,861	664,031	660,815
Disabled Placards	276,666	111,875	114,555	234,362	108,694
Internet Record Search /Inquiry					
Fees (b)	504,753	467,036	406,337	337,334	348,921
Processing Fees	525,508	491,921	601,116	895,818	827,260
Reissuance Fee (c)			235,017	4,152,278	6,305,662
Other (b)	251,544	168,997	150,628	122,851	109,622
Total Motor Vehicle Transactions	10,522,726	10,272,544	10,449,464	14,642,665	17,664,729
Percent Increase/Decrease from Prior Year	2.44%	-1.69%	-28.64%	-17.11%	47.46%

(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.

(b) Some Internet Record Search / Inquiry Fees were mistakenly classified as Other in Fiscal Year 2011.

(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 (2009-2013)**

	Fiscal Year				
	2013	2012	2011	2010	2009
Marine Titles					
Watercraft Original Title	70,355	74,431	67,556	72,040	67,358
Watercraft Duplicate Title	10	139	130	127	294
Outboard Motor Original Title	43	376	601	836	2,061
Outboard Motor Duplicate Title	4	23	51	59	110
Other	429	2,096	3,390	3,282	3,662
Marine Registrations					
Watercraft/Motorboat Decals	95,521	102,951	99,714	106,184	106,918
Outboard Motor Decals	21,803	21,796	18,426	19,277	19,822
Documented Vessels	1,855	2,273	2,225	2,132	2,588
Miscellaneous					
Replacement Decals	1,184	1,827	2,117	2,947	2,189
Dealer Registrations	596	737	715	906	25
Watercraft Numbers	51	5,900	7,516	7,923	8,045
Title Penalties	5,605	7,018	7,873	6,506	6,766
Boat Identification Plates	217	266	268	279	251
Processing Fees (a)	544,542	526,667	365,816		
Other	461	1,118	1,237	1,260	1,164
Total Marine Transactions	742,676	747,618	577,635	223,758	221,253
Percent Increase/Decrease from Prior Year	-0.66%	29.43%	158.15%	1.13%	-4.58%

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (2009-2013)**

	Fiscal Year				
	2013	2012	2011	2010	2009
Titles	14,639	16,281	17,294	19,300	20,112
Registration/Decals	25,284	26,329	28,156	30,691	30,105
Miscellaneous	2,881	3,714	4,406	5,451	4,838
Total All-Terrain Vehicle Transactions	42,804	46,324	49,856	55,442	55,055
Percent Increase/Decrease from Prior Year	-7.60%	-7.08%	-10.08%	0.70%	-17.42%

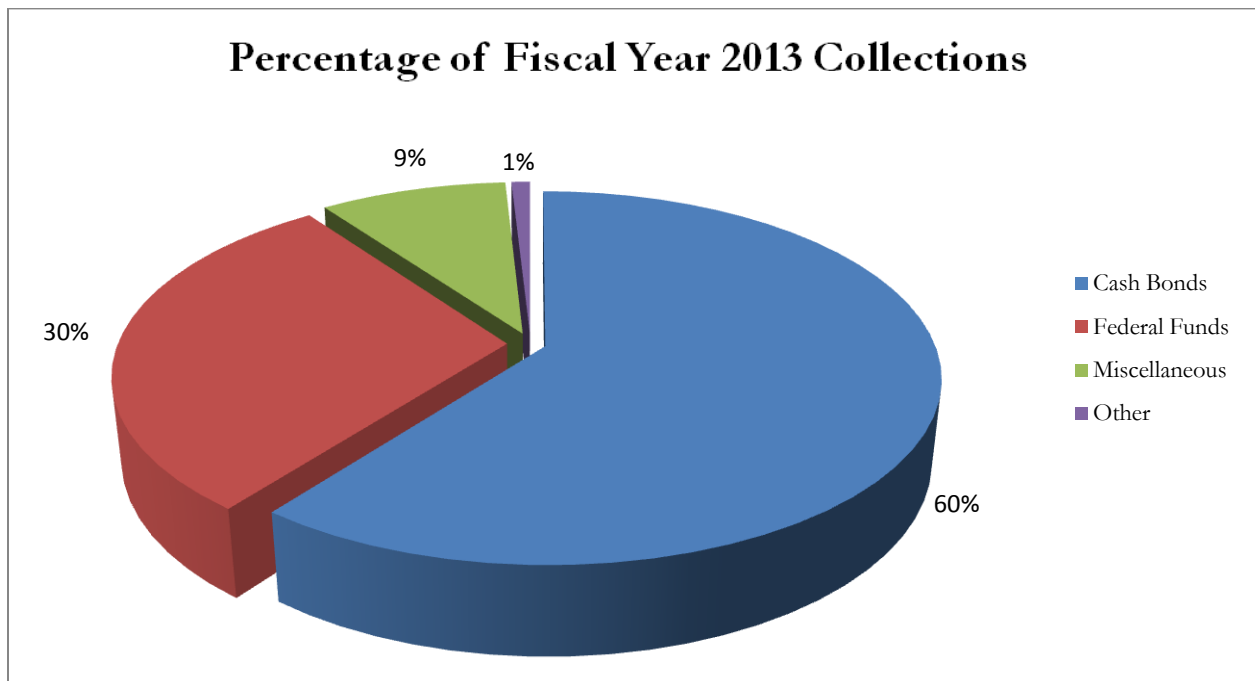
(a) Processing Fees include Notice of Lien processing fee transactions. Prior to Fiscal Year 2011, these transactions were included in the Processing Fees category in the Motor Vehicle Transactions Section. In the Fiscal Year 2011 report the Processing Fees were classified as Other. They have been reclassified as Processing Fees.

OTHER RECEIPTS

SUMMARY OF OTHER RECEIPTS

	FY13 Amount Collected	FY12 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$9,213,617	\$8,968,358	2.7 %
Federal Funds	4,501,712	3,691,017	22.0
Interest	39,308	267,074	-85.3
Recycling Receipts	36,001	32,625	10.3
Refunds/Rebates	11,777	9,507	23.9
Unclaimed Property	49,319	47,326	4.2
All Other Miscellaneous Receipts	1,385,171	1,852,470	-25.2
Total Other Receipts	\$15,236,905	\$14,868,377	2.5 %

All Other Miscellaneous Receipts includes cancelled checks of \$1.3 million and \$1.7 million in Fiscal Years 2013 and 2012 respectively.



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2013

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 2013**

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	\$ 2,774,140	30,344,119	32,471,278	6,326,787	21,072,823	2,880,448,648
Interest	(43)	(53)	(2,452)	(350)	(43)	8,045
Total Collections	<u>\$ 2,774,097</u>	<u>30,344,066</u>	<u>32,468,826</u>	<u>6,326,437</u>	<u>21,072,780</u>	<u>2,880,456,693</u>
Disbursements						
Political Subdivisions	\$	5,414,091		6,973,614	20,419,284	
General Revenue	2,599,966	54,688	16,541,280			
Other State Funds		24,868,418	18,007			
Refunds to Taxpayers		16,715		98,943	51,371	
Transfers to Other Non-State Funds	484,300		19,454,822			
Protested Taxes and Interest						
Other Entities						2,881,323,383
Total Disbursements	<u>\$ 3,084,266</u>	<u>30,353,912</u>	<u>36,014,109</u>	<u>7,072,557</u>	<u>20,470,655</u>	<u>2,881,323,383</u>
Collections Over (Under) Disbursements	\$ (310,169)	(9,846)	(3,545,283)	(746,120)	602,125	(866,690)
Beginning Balance July 1, 2012	<u>581,529</u>	<u>745,032</u>	<u>16,206,449</u>	<u>12,824,874</u>	<u>986,198</u>	<u>13,587,320</u>
Ending Total Assets	<u><u>\$ 271,360</u></u>	<u><u>735,186</u></u>	<u><u>12,661,166</u></u>	<u><u>12,078,754</u></u>	<u><u>1,588,323</u></u>	<u><u>12,720,630</u></u>

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	\$ 53,533,448	225,490,962	846,766,525	463,100,783	2,728,840,655	7,291,170,168
Interest	(846)	(677)	(444)	(353)	(38,613)	(35,829)
Total Collections	<u>\$ 53,532,602</u>	<u>225,490,285</u>	<u>846,766,081</u>	<u>463,100,430</u>	<u>2,728,802,042</u>	<u>7,291,134,339</u>
Disbursements						
Political Subdivisions	\$ 19,756,127	247,526,626		85,991,459	2,683,000,867	3,069,082,068
General Revenue	6,009,220		22,755,971		26,227,235	74,188,360
Other State Funds			536,065,579	377,827,180		938,779,184
Refunds to Taxpayers	5,998,123	4,960	1,710,166		12,197	7,892,475
Transfers to Other Non-State Funds			281,099,396			301,038,518
Protested Taxes and Interest					1,980,058	1,980,058
Other Entities						2,881,323,383
Total Disbursements	<u>\$ 31,763,470</u>	<u>247,531,586</u>	<u>841,631,112</u>	<u>463,818,639</u>	<u>2,711,220,357</u>	<u>7,274,284,046</u>
Collections Over (Under) Disbursements	\$ 21,769,132	(22,041,301)	5,134,969	(718,209)	17,581,685	16,850,293
Beginning Balance July 1, 2012	<u>30,865,785</u>	<u>43,691,691</u>	<u>12,267,470</u>	<u>7,716,127</u>	<u>268,482,042</u>	<u>407,954,517</u>
Ending Total Assets	<u><u>\$ 52,634,917</u></u>	<u><u>21,650,390</u></u>	<u><u>17,402,439</u></u>	<u><u>6,997,918</u></u>	<u><u>286,063,727</u></u>	<u><u>424,804,810</u></u>

The MoDOT Non-State Fund is included in the Non-Appropriated Funds Sources and Application on page 115.

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2013

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, 2013**

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 (j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
Adair County	\$	9,497		245,270	628,039	2,894,200	73,416		44,290	3,894,712
Andrew County		9,663		23	705,580	1,573,321	302,247		44,893	2,635,727
Atchison County		22,922		5	571,793	1,090,204	346,012			2,030,936
Audrain County		65,429		64,859	815,605	4,405,515			43,345	5,394,753
Barry County		35,818		40,130	1,234,283	4,623,637				5,933,868
Barton County		59,564		36,041	646,220	1,019,515			49,453	1,810,793
Bates County		60,593		31,300	873,187	1,134,952	203,596		45,964	2,349,592
Benton County				4,351	747,929	2,200,519	191,028		39,199	3,183,026
Bollinger County				2,951	531,239	998,697			48,418	1,581,305
Boone County		16,723	3,838	231,270	1,577,194	29,158,935				30,987,960
Buchanan County		32,974		69,708	574,355	13,857,208			16,360	14,550,605
Butler County		42,841		22,446	1,101,916	6,002,900			34,027	7,204,130
Caldwell County		42,406		6,234	540,988	736,548	161,726		49,816	1,537,718
Callaway County				23,413	1,499,291	3,205,294			29,662	4,757,660
Camden County		3,799		35,123	2,697,650	9,349,672				12,086,244
Cape Girardeau County		37,199		79,113	937,810	13,419,384			8,899	14,482,405
Carroll County		88,592		51,149	776,268	802,682	214,466			1,933,157
Carter County				47,021	303,975	481,312			50,992	883,300
Cass County		58,481		55,027	1,312,365	14,678,716	3,107,545			19,212,134
Cedar County				8,158	573,629	924,505			46,897	1,553,189
Chariton County		49,392		8,672	707,494	959,842	176,760			1,902,160
Christian County		7,301		21,459	1,341,779	10,703,190			463	12,074,192
Clark County		28,796		64,187	477,923	1,149,318				1,720,224
Clay County		108,057		331,142	821,669	25,036,461	4,287,530			30,584,859
Clinton County				32,282	647,708	1,016,589	218,313			1,914,892
Cole County		35,957	859,463	282,526	1,070,272	15,946,178	1,630,304		10,975	19,835,675
Cooper County		36,726		31,571	533,987	2,904,358				3,506,642
Crawford County		57,313		22,370	657,596	3,248,222			41,500	4,027,001
Dade County		27,258		6	521,662	719,689	107,180		50,605	1,426,400
Dallas County				33,930	661,529	2,206,400			46,021	2,947,880

See pages 41 and 42 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2013**

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 (j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)										
Daviess County	\$	9,710		9,899	641,674	785,124	116,359		49,240	1,612,006
DeKalb County				17,065	618,873	1,266,294	230,917		49,978	2,183,127
Dent County				69,329	615,707	1,530,923			47,500	2,263,459
Douglas County				3,965	658,647	844,667			48,214	1,555,493
Dunklin County		16,001		93,662	789,256	2,773,837	198,911		42,034	3,913,701
Franklin County		69,154		63,616	2,248,120	18,147,338				20,528,228
Gasconade County		14,620		22,952	536,823	2,340,623				2,915,018
Gentry County				43,578	491,637	476,582	74,539			1,086,336
Greene County		83,802	94,797	415,310	3,366,106	54,235,019				58,195,034
Grundy County		37,996		1,211	426,566	1,321,273				1,787,046
Harrison County				26,651	721,907	1,297,275	148,027			2,193,860
Henry County		17,298		2,215	749,416	2,343,835	218,010		42,805	3,373,579
Hickory County				20,149	443,861	843,801			48,415	1,356,226
Holt County		43,490		3,097	452,147	859,854	246,635			1,605,223
Howard County		13,156		27,651	375,178	1,459,646				1,875,631
Howell County		39,145		72,615	1,129,337	3,947,020			35,875	5,223,992
Iron County		39,941		6,374	393,660	681,261			50,674	1,171,910
Jackson County	2,187,708	139,503	119,428	677,994	968,266	96,800,946				100,893,845
Jasper County		84,886		57,119	1,320,767	15,722,017				17,184,789
Jefferson County		65,420		160,048	3,953,963	33,567,913				37,747,344
Johnson County		33,132		40,544	1,315,448	9,023,327	959,364		27,997	11,399,812
Knox County		16,334		57,336	448,900	524,808			52,219	1,099,597
Laclede County		33,104		63,346	796,501	3,781,298			36,445	4,710,694
Lafayette County		71,313		54,935	800,372	3,477,292	509,179		37,933	4,951,024
Lawrence County		54,302		1,524	1,000,496	3,672,831	529,946		36,568	5,295,667
Lewis County		20,031		53,349	432,947	1,159,157	536,747		50,029	2,252,260
Lincoln County		19,382		74,282	1,099,439	6,980,383			22,036	8,195,522
Linn County		31,881		20,228	597,189	1,574,721	159,184		48,361	2,431,564
Livingston County		33,484		17,597	536,599	1,402,393	146,607		48,379	2,185,059
Macon County		65,059		87,655	774,363	1,776,670			46,141	2,749,888

See pages 41 and 42 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2013**

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 (j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)										
Madison County	\$			4,156	328,143	1,915,563			49,192	2,297,054
Maries County				57,148	421,714	780,873	92,886			1,352,621
Marion County		48,317		135,183	530,540	4,050,177	643,651		40,885	5,448,753
McDonald County		19,429		14,777	707,874	4,592,423			45,625	5,380,128
Mercer County		20,012		14,869	376,501	571,748	169,069			1,152,199
Miller County				20,512	828,980	3,493,381	264,229		39,304	4,646,406
Mississippi County				3,862	372,861	1,608,536			48,151	2,033,410
Moniteau County		35,726		14,092	511,597	1,503,378				2,064,793
Monroe County		42,276		34	601,207	508,534	78,734		48,967	1,279,752
Montgomery County		24,487		37	569,634	1,645,767			48,523	2,288,448
Morgan County		6,152		25,291	1,234,521	2,053,836			35,323	3,355,123
New Madrid County		56,071		10,191	787,099	2,831,727			45,337	3,730,425
Newton County		60,908		84,280	1,130,203	7,507,739			27,025	8,810,155
Nodaway County				5,533	1,061,536	2,151,860	313,252		42,625	3,574,806
Oregon County		13,230		5,415	483,755	838,511			49,171	1,390,082
Osage County		22,041		11,675	544,701	1,741,272	147,718		46,885	2,514,292
Ozark County				9,082	646,375	789,407				1,444,864
Pemiscot County		33,159		59,514	555,922	1,692,815			47,455	2,388,865
Perry County		32,687		41,039	572,175	4,334,446			43,300	5,023,647
Pettis County		24,043		65,821	1,039,871	5,569,810	597,360		35,341	7,332,246
Phelps County		29,351		70,832	839,315	5,541,830			35,284	6,516,612
Pike County		56,071		57,951	572,846	3,082,094			45,955	3,814,917
Platte County		36,476		172,329	1,398,801	21,173,580	4,878,682			27,659,868
Polk County				111	856,777	3,519,569			39,001	4,415,458
Pulaski County		30,686		85,960	805,443	3,155,054				4,077,143
Putnam County		13,897		451	488,438	694,490			51,097	1,248,373
Ralls County		26,025		29,145	519,360	1,566,815	392,807			2,534,152
Randolph County		56,628		53,031	786,338	2,477,551			43,339	3,416,887
Ray County		87,888		4,514	728,477	2,152,119	452,973		43,213	3,469,184
Reynolds County				8	767,211	445,569			51,505	1,264,293

See pages 41 and 42 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2013**

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 (j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)	
(continued from previous page)											
Ripley County	\$			35,484	412,576	1,410,596			47,776	1,906,432	
St. Charles County		55,998		383,104	3,690,348	81,236,869	8,183,945			93,550,264	
St. Clair County		5,568		3,235	592,463	256,969			48,943	907,178	
St. Francois County		35,855		76,919	775,982	8,152,099			19,966	9,060,821	
St. Louis County	876,077	114,126	713,706	6,400,539	11,076,888	435,895,559		10,349,158		465,426,053	
Ste. Genevieve County		47,038		412	728,749	3,534,942			42,736	4,353,877	
Saline County		67,088		27,798	722,230	3,379,694	87,652		43,081	4,327,543	
Schuyler County				11,361	277,690	575,303			53,017	917,371	
Scotland County		9,441		44,412	436,704	492,236			51,757	1,034,550	
Scott County		42,137		140,912	485,433	3,539,698			35,242	4,243,422	
Shannon County				14,475	585,158	438,012				1,037,645	
Shelby County		22,875		2,442	518,749	706,343	126,249		50,752	1,427,410	
Stoddard County		59,814		33,430	1,021,612	2,706,886			38,443	3,860,185	
Stone County		24,311		37,788	1,199,482	6,355,971	680,622			8,298,174	
Sullivan County		16,677		23,705	484,418	1,163,623			51,115	1,739,538	
Taney County		17,057		13,865	1,203,941	22,008,089				23,242,952	
Texas County		16,288		74,994	923,834	2,806,728			43,201	3,865,045	
Vernon County		88,536		74,728	914,972	1,840,088			44,815	2,963,139	
Warren County		16,881		77,255	702,450	5,029,344			30,283	5,856,213	
Washington County		43,249		40,646	543,932	3,521,733	321,946		42,076	4,513,582	
Wayne County		29,963		5,182	526,522	1,130,906			47,335	1,739,908	
Webster County		45,343		56,230	888,617	4,712,678			34,522	5,737,390	
Worth County				20	222,572	219,203	52,866		53,665	548,326	
Wright County		25,858		87,368	645,481	1,449,281			46,258	2,254,246	
TOTALS	\$	3,063,785	3,549,108	1,791,232	12,870,180	105,444,118	1,137,619,415	32,579,189	10,349,158	3,350,108	1,310,616,293

(a) "Tax Distribution Summary - Cities" schedule beginning on page 43 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
(b) See page 105 for a description of county private car tax.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2013**

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 (j,k)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
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- (c) See page 106 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 106 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 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 105 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, 2013

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, 2013**

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	\$			60,307	357,442			417,749
Advance				48,440	331,292	32,834		412,566
Agency				24,597	0			24,597
Airport Drive				25,101	415,160			440,261
Alba				19,958	11,780			31,738
Albany				62,213	327,947			390,160
Aldrich				2,877	0			2,877
Alexandria				5,718	6,898			12,616
Allendale				1,906	6,452			8,358
Allenville				4,171	0			4,171
Alma				14,456	0			14,456
Altamount				7,336	0			7,336
Altenburg				12,658	0			12,658
Alton				31,322	236,727			268,049
Amazonia				11,220	0			11,220
Amity				1,942	0			1,942
Amoret				6,833	0			6,833
Amsterdam				8,703	10,556			19,259
Anderson				70,520	315,980			386,500
Annada				1,043	35,635			36,678
Annapolis				12,407	35,636			48,043
Anniston				8,343	0			8,343
Appleton City				40,528	226,323			266,851
Arbela				1,474	0			1,474
Arbyrd				18,304	42,615			60,919
Arcadia				21,864	82,324			104,188
Archie				42,075	71,817			113,892
Arcola				1,978	0			1,978
Argyle				5,826	11,284			17,110
Arkoe				2,445	0			2,445

See page 74 and 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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	\$			10,213	0			10,213
Arnold				748,282	6,652,187			7,400,469
Arrow Point Village				(j)	0			(j)
Arrow Rock				2,014	22,013			24,027
Asbury				7,444	12,858			20,302
Ash Grove				52,935	175,891	17,008		245,834
Ashland				133,308	476,680			609,988
Atlanta				13,845	11,356			25,201
Augusta				9,098	50,862			59,960
Aurora				269,997	2,011,615	105,709		2,387,321
Auxvasse				35,350	121,979			157,329
Ava				107,632	994,150	50,755		1,152,537
Avilla				4,495	0			4,495
Avondale				15,823	17,934			33,757
Bagnell				3,344	5,792			9,136
Bakersfield				8,846	15,052			23,898
Baldwin Park				3,308	0			3,308
Ballwin	83,074			1,093,367	2,836,601			4,013,042
Baring				4,747	0			4,747
Barnard				7,947	0			7,947
Barnett				7,300	0			7,300
Bates City				7,875	74,740	11,205		93,820
Battlefield				201,024	263,796			464,820
Bell City				16,111	16,840			32,951
Bella Villa	1,992			26,216	43,826	9,048		81,082
Belle				55,560	229,635			285,195
Bellefontaine Neigh.	29,673			390,540	652,881			1,073,094
Bellerive	514			6,761	40,537			47,812
Bellflower				14,133	21,615			35,748
Bel-Nor	4,096			53,906	90,117	18,605		166,724

See page 74 and 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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	\$ 7,478			98,426	483,414			589,318
Belton				831,281	6,983,520			7,814,801
Benton				31,035	68,174			99,209
Benton City				3,740	0			3,740
Berger				7,947	4,615			12,562
Berkeley	24,531			322,860	1,963,369			2,310,760
Bernie				70,412	183,246			253,658
Bertrand				29,524	13,414			42,938
Bethany				118,384	1,006,651			1,125,035
Bethel				4,387	7,613			12,000
Beverly Hills	1,568			20,642	44,267			66,477
Bevier				25,820	73,393			99,213
Big Lake				5,718	0			5,718
Bigelow				971	0			971
Billings				37,220	57,029			94,249
Birch Tree				24,418	79,822			104,240
Birmingham				6,581	9,871			16,452
Bismarck				55,596	121,230			176,826
Blackburn				8,954	8,716			17,670
Black Jack	18,932			249,176	416,557	85,999		770,664
Blackwater				5,826	13,103			18,929
Blairstown				3,488	3,695			7,183
Bland				19,383	42,528			61,911
Blodgett				7,660	0			7,660
Bloomfield				69,513	147,690	19,688		236,891
Bloomsdale				18,736	87,771			106,507
Blue Eye				6,005	22,318			28,323
Blue Springs				1,890,665	13,860,629			15,751,294
Blythedale				6,940	0			6,940
Bogard				5,898	0			5,898

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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	\$			6,725	0			6,725
Bolivar				371,300	4,173,135			4,544,435
Bonne Terre				246,838	791,058			1,037,896
Boonville				299,162	1,740,720		3,853,755	5,893,637
Bosworth				10,968	0			10,968
Bourbon				58,689	259,826			318,515
Bowling Green				191,817	1,313,350			1,505,167
Bragg City				5,358	0			5,358
Brandsville				5,790	0			5,790
Branson				378,313	15,366,080			15,744,393
Branson West				17,189	1,539,669			1,556,858
Brashear				9,817	8,422			18,239
Braymer				31,574	55,601			87,175
Breckenridge				13,773	9,001			22,774
Breckenridge Hills	36,321			170,672	133,450	58,905		399,348
Brentwood	38,197			289,668	6,933,348			7,261,213
Bridgeton	31,558			415,353	5,472,106			5,919,017
Brimson				2,265	0			2,265
Bronaugh				8,954	0			8,954
Brookfield				163,336	1,234,434	95,004		1,492,774
Brookline Station					(j)			(j)
Brooklyn Heights				3,596	0			3,596
Browning				9,530	8,698	1,919		20,147
Brownington				3,848	0			3,848
Brumley				3,272	4,238			7,510
Brunswick				30,855	135,082			165,937
Bucklin				16,794	34,133	4,330		55,257
Buckner				110,617	340,862	40,281		491,760
Buffalo				110,905	1,066,411			1,177,316
Bull Creek Village				21,685	12,812			34,497

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
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FOR YEAR ENDED JUNE 30, 2013**

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)								
Bunceton	\$			12,730	8,905			21,635
Bunker				14,636	46,224			60,860
Burgess				2,050	0			2,050
Burlington Junct.				19,311	0			19,311
Butler				151,721	1,394,548			1,546,269
Butterfield				16,902	3,169			20,071
Byrnes Mill				100,008	179,681			279,689
Cabool				77,173	451,124			528,297
Cainsville				10,429	2,589			13,018
Cairo				10,501	0			10,501
Caledonia				4,675	20,746			25,421
Calhoun				16,866	35,906			52,772
California				153,842	716,598			870,440
Callao				10,501	7,535			18,036
Calverton Park	3,533			46,498	77,733			127,764
Camden				6,869	0			6,869
Camden Point				17,046	0			17,046
Camdenton				133,704	2,863,704			2,997,408
Cameron				357,203	2,754,939			3,112,142
Campbell				71,635	147,351			218,986
Canalou				12,155	0			12,155
Canton				85,480	341,266			426,746
Cape Girardeau				1,364,407	26,442,649		2,343,419	30,150,475
Cardwell				25,640	16,691			42,331
Carl Junction				267,732	574,489			842,221
Carrollton				136,077	628,070			764,147
Cartersville				68,003	143,688	17,903		229,594
Carthage				517,051	4,890,447			5,407,498
Caruthersville				221,809	777,064		1,604,985	2,603,858
Carytown				9,745	0			9,745

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Cassville	\$			117,450	1,619,292			1,736,742
Catron				2,409	0			2,409
Cedar Hill Lakes				8,523	0			8,523
Center				18,268	61,202			79,470
Centertown				9,997	20,549			30,546
Centerview				9,602	0			9,602
Centerville				6,869	4,240			11,109
Centralia				144,816	756,655			901,471
Chaffee				106,266	340,340			446,606
Chain of Rocks				3,344	0			3,344
Chain-O-Lakes				4,531	0			4,531
Chamois				14,241	23,518			37,759
Champ	35			467	0			502
Charlack	3,724			49,015	81,941			134,680
Charleston				213,862	808,638			1,022,500
Chesterfield	129,742			1,707,586	11,302,024			13,139,352
Chilhowee				11,687	12,009			23,696
Chillicothe				342,172	3,890,636			4,232,808
Chula				7,552	0			7,552
Clarence				29,236	70,867			100,103
Clark				10,716	12,437			23,153
Clarksburg				12,011	6,629			18,640
Clarksdale				9,745	0			9,745
Clarkson Valley	7,191			94,650	0			101,841
Clarksville				15,895	32,682			48,577
Clarkton				46,318	64,663			110,981
Claycomo				51,425	422,801			474,226
Clayton	100,488			573,187	2,534,757			3,208,432
Clearmont				6,113	0			6,113
Cleveland				23,770	77,729			101,499

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Clever	\$			76,921	205,012			281,933
Cliff Village				1,438	0			1,438
Clifton Hill				4,100	0			4,100
Climax Springs				4,459	6,035			10,494
Clinton				323,939	3,771,680	281,240		4,376,859
Clyde				2,949	0			2,949
Cobalt City				8,127	0			8,127
Coffey				5,969	0			5,969
Cole Camp				40,313	191,170	22,733		254,216
Collins				5,718	57,763	3,702		67,183
Columbia				3,901,800	43,321,905			47,223,705
Commerce				2,409	0			2,409
Conception Junct.				7,120	0			7,120
Concordia				88,105	585,765			673,870
Coney Island				2,697	0			2,697
Conway				28,337	129,188			157,525
Cool Valley	3,268			43,010	76,204			122,482
Cooter				16,866	0			16,866
Corder				14,528	11,640	17,979		44,147
Corning				539	0			539
Cosby				4,459	0			4,459
Cottleville				110,581	953,643			1,064,224
Country Club Village				88,069	102,025			190,094
Country Club Hills	3,481			45,815	79,995			129,291
Country Life Acres	202			2,661	0			2,863
Cowgill				6,761	0			6,761
Craig				8,918	16,780			25,698
Crane				52,575	174,075	25,364		252,014
Creighton				12,550	12,346			24,896
Crestwood	33,363			428,371	2,840,629			3,302,363

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Creve Coeur	\$ 48,726			641,298	1,872,569			2,562,593
Crocker				39,917	149,818			189,735
Cross Timbers				7,768	0			7,768
Crystal City				174,592	1,349,914			1,524,506
Crystal Lake Park	1,284			16,902	28,255			46,441
Crystal Lakes				12,874	6,897			19,771
Cuba				120,686	1,366,367			1,487,053
Curryville				8,091	5,864			13,955
Dadeville				8,415	0			8,415
Dalton				611	0			611
Dardenne Prairie				413,339	1,513,834			1,927,173
Darlington				4,351	0			4,351
Dearborn				17,837	52,896			70,733
Deepwater				15,571	16,057			31,628
Deerfield				2,913	0			2,913
DeKalb				7,911	0			7,911
Dellwood	13,730			180,705	471,779			666,214
Delta				15,751	35,947			51,698
Dennis Acres				2,733	0			2,733
Denver				1,402	0			1,402
Des Arc				6,365	0			6,365
Desloge				181,748	2,577,520			2,759,268
De Soto				230,152	1,703,506			1,933,658
Des Peres	22,878			301,104	7,129,373	564,610		8,017,965
De Witt				4,459	0			4,459
Dexter				282,800	2,947,458			3,230,258
Diamond				32,437	204,045			236,482
Diehlstadt				5,790	0			5,790
Diggins				10,752	7,025			17,777
Dixon				55,704	264,597			320,301

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Doniphan	\$			71,815	759,795			831,610
Doolittle				22,656	59,872			82,528
Dover				3,704	0			3,704
Downing				12,047	0			12,047
Drexel				34,703	139,945			174,648
Dudley				8,343	41,566			49,909
Duenweg				40,313	212,273			252,586
Duquesne				63,400	386,346			449,746
Dutchtown				3,380	3,065			6,445
Eagleville				11,364	243,516			254,880
East Lynne				10,896	21,563			32,459
Easton				8,415	10,311			18,726
East Prairie				114,213	617,748			731,961
Edgar Springs				7,480	22,381			29,861
Edgerton				19,635	19,777			39,412
Edina				42,290	132,425			174,715
Edmundson	2,279			29,992	485,572	10,717		528,560
Eldon				164,235	1,907,586			2,071,821
El Dorado Springs				129,209	760,939			890,148
Ellington				35,494	415,456			450,950
Ellisville	24,954			328,434	2,503,148			2,856,536
Ellsinore				16,039	130,419			146,458
Elmer				2,877	0			2,877
Elmira				1,798	0			1,798
Elmo				6,041	0			6,041
Elsberry				69,549	210,591	24,480		304,620
Emerald Beach				8,199	0			8,199
Eminence				21,577	164,360			185,937
Emma				8,379	9,315			17,694
Eolia				18,772	37,044			55,816

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Essex	\$			16,974	12,505	4,501		33,980
Ethel				2,230	0			2,230
Eureka	27,840			366,409	2,189,336			2,583,585
Everton				11,472	22,781			34,253
Ewing				16,398	26,239			42,637
Excelsior Estates				5,286	0			5,286
Excelsior Springs				398,595	3,833,072	509,564		4,741,231
Exeter				27,762	19,639			47,401
Fairfax				22,943	33,488	5,363		61,794
Fair Grove				50,094	295,975			346,069
Fair Play				17,082	51,643			68,725
Fairview				13,773	9,580			23,353
Farber				11,579	6,784			18,363
Farley				9,673	0			9,673
Farmington				584,011	6,381,339			6,965,350
Fayette				96,664	234,240			330,904
Fenton	10,989			144,636	3,669,500			3,825,125
Ferguson	57,934			762,487	3,234,017			4,054,438
Ferrelview				16,218	13,134			29,352
Festus				417,223	5,607,232			6,024,455
Fidelity				9,242	0			9,242
Fillmore				6,617	0			6,617
Fisk				12,299	38,823			51,122
Fleming				4,603	0			4,603
Flemington				5,322	0			5,322
Flint Hill				18,880	57,118			75,998
Flordell Hills	2,246			29,560	49,417	10,202		91,425
Florissant	142,513			1,977,305	6,473,719			8,593,537
Foley				5,790	3,659			9,449
Fordland				28,769	26,219			54,988

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Forest City	\$			9,638	7,394			17,032
Foristell				18,160	395,177	32,440		445,777
Forsyth				81,093	629,118			710,211
Fortescue				1,151	0			1,151
Foster				4,207	0			4,207
Fountain N' Lakes				5,934	0			5,934
Frankford				11,615	8,525			20,140
Franklin				3,416	1,382			4,798
Fredericktown				143,306	1,138,867			1,282,173
Freeburg				15,715	117,402			133,117
Freeman				17,333	36,090			53,423
Freistatt				5,862	0			5,862
Fremont Hills				29,704	26,867	10,708		67,279
Frohna				9,134	0			9,134
Frontenac	9,514			125,217	2,299,332			2,434,063
Fulton				459,945	2,945,694			3,405,639
Gainesville				27,798	271,650			299,448
Galena				15,823	21,412			37,235
Gallatin				64,227	198,293	31,778		294,298
Galt				9,098	0			9,098
Garden City				59,048	188,479			247,527
Gasconade				8,019	2,955			10,974
Gentry				2,589	0			2,589
Gerald				48,368	169,794			218,162
Gerster				899	463			1,362
Gibbs				3,848	0			3,848
Gideon				39,306	38,085			77,391
Gilliam				7,084	3,569			10,653
Gilman City				13,773	24,445			38,218
Ginger Blue					2,098			2,098

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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	\$			913,776	7,743,649	759,985		9,417,410
Glasgow				39,665	183,639			223,304
Glenaire				19,599	0			19,599
Glenallen				3,057	0			3,057
Glendale	16,189			213,071	490,437	73,538		793,235
Glen Echo Park	437			5,754	0			6,191
Glenwood				7,048	0			7,048
Golden City				27,510	79,032			106,542
Goodman				44,880	68,017			112,897
Gordonville				14,061	0			14,061
Gower				54,877	94,107	23,143		172,127
Graham				6,149	0			6,149
Grain Valley				462,246	1,653,590			2,115,836
Granby				76,741	232,314			309,055
Grand Falls Plaza				4,100	0			4,100
Grandin				8,739	11,139			19,878
Grand Pass				2,373	0			2,373
Grandview				880,153	6,099,302			6,979,455
Granger				1,223	0			1,223
Grant City				30,891	154,671			185,562
Grantwood	2,358			31,035	82,113	10,711		126,217
Gravois Mills				5,178	31,049			36,227
Green Castle				9,889	3,037			12,926
Green City				23,626	55,122			78,748
Greendale	1,779			23,411	44,996			70,186
Greenfield				49,303	161,885			211,188
Green Park	7,164			94,290	410,334			511,788
Green Ridge				17,117	31,817			48,934
Greentop				15,895	32,307			48,202
Greenville				18,376	93,360			111,736

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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	\$			187,754	363,020			550,774
Guilford				3,057	0			3,057
Gunn City				4,243	0			4,243
Hale				15,068	52,660			67,728
Half Way				6,221	8,834			15,055
Hallsville				53,618	74,933			128,551
Halltown				6,221	0			6,221
Hamilton				65,054	236,487			301,541
Hanley Hills	5,741			75,555	126,308			207,604
Hannibal				644,282	6,184,730			6,829,012
Hardin				20,462	20,653			41,115
Harris				2,194	0			2,194
Harrisburg				9,566	17,359			26,925
Harrisonville				360,296	3,683,637			4,043,933
Hartsburg				3,704	4,505			8,209
Hartville				22,044	99,896			121,940
Harwood				1,690	0			1,690
Hawk Point				24,058	45,562			69,620
Hayti				105,690	811,093			916,783
Hayti Heights				22,512	13,694			36,206
Haywood City				7,408	0			7,408
Hazelwood	70,229			924,313	6,627,873	1,322,953		8,945,368
Henrietta				13,270	34,915			48,185
Herculaneum				124,714	1,327,425			1,452,139
Hermann				87,422	1,044,983			1,132,405
Hermitage				16,794	184,521	9,257		210,572
Higbee				20,426	30,823			51,249
Higginsville				172,506	1,190,729			1,363,235
High Hill				7,012	8,505			15,517
Highlandville				32,761	62,638			95,399

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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	\$			101,447	412,707			514,154
Hillsdale		4,038		53,151	88,854			146,043
Hoberg				2,014	0			2,014
Holcomb				22,835	39,828			62,663
Holden				80,985	354,122	32,998		468,105
Holland				8,235	0			8,235
Holliday				4,927	0			4,927
Hollister				159,165	1,841,027			2,000,192
Holt				16,075	107,415			123,490
Holts Summit				116,766	924,423	120,407		1,161,596
Homestead				6,653	0			6,653
Homestown				5,430	1,662			7,092
Hopkins				19,131	25,924			45,055
Hornersville				23,842	21,099			44,941
Houston				74,835	1,050,235			1,125,070
Houston Lake				8,451	0			8,451
Houstonia				7,911	0			7,911
Howardville				13,773	3,258	495		17,526
Hughesville				6,581	0			6,581
Humansville				37,687	81,541			119,228
Hume				12,083	16,491			28,574
Humphreys				4,243	0			4,243
Hunnewell				6,617	3,397			10,014
Huntleigh		913		12,011	0			12,924
Huntsdale				1,115	288			1,403
Huntsville				56,243	87,617			143,860
Hurdland				5,862	0			5,862
Hurley				6,401	2,658			9,059
Iatan				1,618	0			1,618
Iberia				26,467	187,007			213,474

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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	\$			4,201,357	38,023,271			42,224,628
Indian Point				18,987	297,820			316,807
Innsbrook				19,851	30,861			50,712
Ionia				3,164	0			3,164
Irondale				16,003	13,534			29,537
Iron Mtn. Lake				26,503	16,897			43,400
Ironton				52,503	428,410			480,913
Jackson				494,755	3,599,813			4,094,568
Jacksonville				5,430	0			5,430
Jameson				4,783	0			4,783
Jamesport				18,844	71,602			90,446
Jamestown				13,881	0			13,881
Jane					12,972			12,972
Jasper				33,480	195,827			229,307
Jefferson City				1,549,176	18,875,460			20,424,636
Jennings	40,198			529,062	1,748,366			2,317,626
Jerico Springs				8,199	0			8,199
Jonesburg				27,618	96,251			123,869
Joplin				1,814,471	32,835,189			34,649,660
Josephville				13,521	11,867			25,388
Junction City				11,759	0			11,759
Kahoka				74,727	246,106			320,833
Kansas City				16,534,533	173,112,396	33,365,944	15,419,264	238,432,137
Kearney				301,392	1,910,030			2,211,422
Kelso				21,073	123,489			144,562
Kennett				393,129	2,514,215			2,907,344
Keytesville				16,938	25,870			42,808
Kidder				11,615	6,005			17,620
Kimberling City				86,307	589,981	60,282		736,570
Kimmswick				5,646	73,393			79,039

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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	\$			36,429	157,306			193,735
Kingdom City				4,603	531,018			535,621
Kingston				12,514	0			12,514
Kingsville				9,673	0			9,673
Kinloch	814			10,716	19,291			30,821
Kirbyville				7,444	13,582			21,026
Kirksville				629,502	5,610,181	117,307		6,356,990
Kirkwood	75,249			990,374	4,468,182	341,812		5,875,617
Knob Noster				97,419	370,913	66,551		534,883
Knox City				7,768	0			7,768
Koshkonong				7,624	40,134			47,758
La Belle				23,734	32,999			56,733
Laclede				12,407	18,157			30,564
Laddonia				18,448	97,107			115,555
Ladue	23,282			306,426	1,692,160			2,021,868
La Grange				33,480	36,658		1,926,094	1,996,232
Lake Annette				3,596	0			3,596
Lake Lafayette				11,759	0			11,759
Lake Lotawana				69,729	215,931			285,660
Lake Mykee				12,586	0			12,586
Lake Ozark				57,035	2,190,675			2,247,710
Lake St. Louis				523,057	4,068,180			4,591,237
Lakeshire	3,913			51,497	86,089			141,499
Lakeside					0			0
Lake Tapawingo				26,252	0			26,252
Lake Tekakwitha				7,553				7,553
Lake Waukomis				31,286	0			31,286
Lake Winnebago				40,672	17,618			58,290
Lamar				162,977	1,301,188			1,464,165
Lamar Heights				6,401	81,188			87,589

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
La Monte	\$			40,996	83,330			124,326
Lanagan				15,068	6,244			21,312
Lancaster				26,180	67,119			93,299
La Plata				49,123	138,443			187,566
Laredo				7,120	0			7,120
La Russell				4,099	0			4,099
Lathrop				75,015	194,076			269,091
Laurie				33,983	806,229			840,212
Lawson				88,932	330,540			419,472
Leadington				15,176	388,192	28,759		432,127
Leadwood				46,102	58,657			104,759
Leasburg				12,155	0			12,155
Leawood				24,526	0			24,526
Lebanon				520,504	6,142,237			6,662,741
Lee's Summit				3,285,567	29,023,438			32,309,005
Leeton				20,354	43,358			63,712
Leonard				2,194	0			2,194
Leslie				6,149	0			6,149
Levasy				2,985	1,551			4,536
Lewis & Clark Village				4,747	0			4,747
Lewistown				19,203	48,988			68,191
Lexington				169,953	764,895			934,848
Liberal				27,295	34,190			61,485
Liberty				1,048,236	9,368,253			10,416,489
Licking				112,343	483,993			596,336
Lilbourn				42,794	63,084	14,522		120,400
Lincoln				42,794	127,609	15,887		186,290
Linn				52,467	229,663			282,130
Linn Creek				8,774	267,674	34,752		311,200
Linneus				9,997	0			9,997

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Livonia	\$			2,661	0			2,661
Lock Springs				2,050	0			2,050
Lockwood				33,660	79,242	9,147		122,049
Lohman				5,862	0			5,862
Loma Linda				26,072	27,464			53,536
Lone Jack				37,759	125,382			163,141
Longtown				3,668	0			3,668
Louisburg				4,387	0			4,387
Louisiana				120,974	558,797	95,801		775,572
Lowry City				23,015	117,600	10,455		151,070
Lucerne				3,057	0			3,057
Ludlow				4,927	0			4,927
Lupus				1,187	0			1,187
Luray				3,560	0			3,560
MacKenzie	366			4,819	0			5,185
Macks Creek				2,264	4,158			6,422
Macon				196,744	1,333,150			1,529,894
Madison				19,922	24,134			44,056
Maitland				12,335	12,982			25,317
Malden				153,734	974,965			1,128,699
Malta Bend				8,990	23,480			32,470
Manchester	49,439			650,684	3,766,776			4,466,899
Mansfield				46,606	193,359			239,965
Maplewood	66,599			289,344	3,550,496	120,779		4,027,218
Marble Hill				53,115	527,960			581,075
Marceline				80,302	310,068			390,370
Marionville				80,014	374,634			454,648
Marlborough	10,036			78,360	207,281			295,677
Marquand				7,300	11,513			18,813
Marshall				469,834	2,337,025			2,806,859

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Marshfield	\$			238,531	2,357,490			2,596,021
Marston				18,088	174,729	63,609		256,426
Marthasville				40,852	150,793	25,871		217,516
Martinsburg				10,932	36,276			47,208
Maryland Hgts.	75,063			987,928	3,721,341		11,589,563	16,373,895
Maryville				430,528	3,967,593			4,398,121
Matthews				22,584	451,647			474,231
Maysville				40,061	135,538			175,599
Mayview				7,624	0			7,624
McBaine				360	0			360
McCord Bend				10,680	0			10,680
McFall				3,344	0			3,344
McKittrick				2,194	0			2,194
Meadville				16,614	0			16,614
Memphis				65,521	299,630			365,151
Mendon				6,149	0			6,149
Mercer				11,436	0			11,436
Merriam Woods				63,328	35,119			98,447
Merwin				2,086	0			2,086
Meta				8,235	25,887			34,122
Metz				1,762	0			1,762
Mexico				415,101	2,654,127			3,069,228
Miami				6,293	0			6,293
Middletown				6,005	15,388			21,393
Milan				70,484	195,808			266,292
Milford				935	0			935
Millard				3,200	0			3,200
Miller				25,137	118,482			143,619
Mill Spring				6,797	3,699			10,496
Milo				3,236	0			3,236

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Mindenmines	\$			13,126	0			13,126
Miner				35,386	1,040,020	39,217		1,114,623
Mineral Point				12,622	0			12,622
Miramiquoa Park				4,315	0			4,315
Missouri City				9,602	0			9,602
Moberly				502,523	5,280,451	152,623		5,935,597
Mokane				6,653	10,137			16,790
Moline Acres	7,847			87,817	175,473			271,137
Monett				319,084	3,015,353			3,334,437
Monroe City				91,018	531,525			622,543
Montgomery City				101,914	451,623			553,537
Monticello				3,524	0			3,524
Montrose				13,809	37,434			51,243
Mooreville				3,272	0			3,272
Morehouse				34,990	33,050			68,040
Morley				25,065	20,138			45,203
Morrison				4,998	4,353			9,351
Morrisville				13,953	15,117			29,070
Mosby				6,833	73,145			79,978
Moscow Mills				90,227	355,743			445,970
Mound City				41,679	251,272			292,951
Mountain Grove				172,219	1,780,934			1,953,153
Mountain View				97,779	1,005,725			1,103,504
Moundville				4,459	0			4,459
Mount Leonard				3,129	0			3,129
Mount Moriah				3,129	0			3,129
Mount Vernon				164,523	1,050,638			1,215,161
Napoleon				7,983	0			7,983
Naylor				22,727	38,065	5,212		66,004
Neck City				6,689	0			6,689

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Neelyville	\$			17,369	19,837			37,206
Nelson				6,904	0			6,904
Neosho				425,602	5,346,207			5,771,809
Nevada				301,571	3,652,991			3,954,562
Newark				3,380	0			3,380
New Bloomfield				24,058	32,261			56,319
Newburg				16,902	22,900			39,802
New Cambria				7,012	8,406	792		16,210
New Florence				27,654	171,503			199,157
New Franklin				39,162	89,639			128,801
New Hampton				10,465	0			10,465
New Haven				75,123	451,470			526,593
New London				35,026	143,281			178,307
New Madrid				112,055	519,730	114,971		746,756
New Melle				17,082	101,004	7,795		125,881
Newtonia				7,156	0			7,156
Newtown				6,581	0			6,581
Niangua				14,564	16,452			31,016
Nixa				684,056	3,086,541			3,770,597
Noel				65,881	353,653			419,534
Norborne				25,461	47,307			72,768
Normandy	38,197			180,094	218,727	62,157		499,175
North Kansas City				152,328	4,526,375		7,987,535	12,666,238
North Lilbourn				1,762	0			1,762
Northmoor				11,687	100,887			112,574
Northwoods	11,550			152,008	357,712			521,270
Norwood				23,914	50,918			74,832
Norwood Court	2,620			34,487	0			37,107
Novelty				4,999	0			4,999
Novinger				16,398	9,395			25,793

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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	\$			280,318	1,897,384			2,177,702
Oak Grove Village				18,304	252,334			270,638
Oakland	3,773			49,662	122,630			176,065
Oak Ridge				8,739	0			8,739
Oaks				4,639	3,381			8,020
Oakview				13,485	114,369	5,842		133,696
Oakwood				6,653	0			6,653
Oakwood Park				6,761	0			6,761
Odessa				190,595	1,209,528			1,400,123
O'Fallon				2,852,773	21,093,068			23,945,841
Old Appleton				3,057	0			3,057
Old Monroe				9,530	49,633			59,163
Olean				4,603	0			4,603
Olivette	22,568			278,232	1,064,985	235,753		1,601,538
Olympian Village				27,834	0			27,834
Oran				46,534	104,516			151,050
Oregon				30,819	0			30,819
Oronogo				85,624	172,337			257,961
Orrick				30,100	54,196			84,296
Osage Beach				156,468	8,594,657			8,751,125
Osborn				15,212	0			15,212
Osceola				34,055	120,775			154,830
Osgood				1,726	0			1,726
Otterville				16,326	30,476			46,802
Overland	62,016			577,610	942,227			1,581,853
Owensville				96,232	1,458,602			1,554,834
Ozark				640,830	4,823,672			5,464,502
Pacific	19,132			251,801	1,099,351			1,370,284
Pagedale	9,028			118,816	316,009			443,853
Palmyra				129,281	684,999	62,442		876,722

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Paris	\$			43,873	231,292			275,165
Park Hills				314,985	1,797,761			2,112,746
Parkdale				6,113	0			6,113
Parkville				199,729	1,431,072			1,630,801
Parkway				15,787	44,843			60,630
Parma				25,640	47,836	7,008		80,484
Parnell				6,869	0			6,869
Pasadena Hills	2,541			33,444	55,910	11,543		103,438
Pasadena Park	1,284			16,902	28,255			46,441
Pascola				3,884	0			3,884
Passaic				1,223	0			1,223
Pattonsburg				12,514	15,085	2,222		29,821
Paynesville				2,769	0			2,769
Peculiar				165,710	810,287	140,531		1,116,528
Penermon				(j)	0			(j)
Perry				24,921	109,222			134,143
Perryville				295,782	2,959,501			3,255,283
Pevely				197,212	1,165,322			1,362,534
Phillipsburg				7,264	15,138			22,402
Pickering				5,754	0			5,754
Piedmont				71,095	1,074,197			1,145,292
Pierce City				46,462	201,043			247,505
Pierpont Village					2,449			2,449
Pilot Grove				27,618	52,747	13,270		93,635
Pilot Knob				26,827	130,495			157,322
Pine Lawn	30,151			117,773	236,604			384,528
Pineville				28,445	116,217	268,621		413,283
Plato					2,937			2,937
Platte City				168,694	2,051,237			2,219,931
Platte Woods				13,845	109,644			123,489

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Plattsburg	\$			83,394	320,659	50,177		454,230
Pleasant Hill				291,754	1,559,672			1,851,426
Pleasant Hope				22,080	61,883	7,177		91,140
Pleasant Valley				106,481	909,423			1,015,904
Pocahontas				4,099	0			4,099
Pollock				3,200	0			3,200
Polo				20,678	95,185			115,863
Poplar Bluff				612,169	9,920,814			10,532,983
Portage Des Sioux				11,795	18,973			30,768
Portageville				116,083	477,701			593,784
Potosi				95,657	785,648			881,305
Powersville				2,158	0			2,158
Prairie Home				10,069	0			10,069
Prathersville				4,459	0			4,459
Preston				8,019	16,879			24,898
Princeton				41,931	89,453			131,384
Purcell				14,672	6,671			21,343
Purdin				6,833	0			6,833
Purdy				39,485	111,470			150,955
Puxico				31,682	149,204			180,886
Queen City				21,505	92,767			114,272
Quitman				1,335	0			1,335
Qulin				16,470	53,727			70,197
Randolph				1,870	53,541			55,411
Ravenwood				15,823	0			15,823
Raymondville				13,054	0			13,054
Raymore				690,672	4,947,312			5,637,984
Raytown				1,061,793	7,866,455			8,928,248
Rayville					0			0
Rea				1,798	0			1,798

See page 74 and 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Redings Mill	\$			5,430	3,256			8,686
Reeds				3,416	0			3,416
Reeds Spring				32,833	88,079			120,912
Renick				6,185	0			6,185
Rensselaer Village				8,199	0			8,199
Republic				530,465	4,138,699			4,669,164
Revere				2,841	0			2,841
Rhineland				5,106	3,304			8,410
Richards				3,452	0			3,452
Rich Hill				50,202	154,676			204,878
Richland				66,996	368,475			435,471
Richmond				208,468	1,830,407			2,038,875
Richmond Heights	75,957			309,375	5,798,323			6,183,655
Ridgely				3,740	0			3,740
Ridgeway				16,686	13,270			29,956
Risco				12,443	10,503			22,946
Ritchey				2,949	0			2,949
River Bend				360	8,713			9,073
Riverside				105,618	1,120,290	272,048	7,157,360	8,655,316
Riverview	7,804			102,705	171,697	35,447		317,653
Rives					0			0
Rocheport				8,595	32,883			41,478
Rockaway Beach				30,243	65,385			95,628
Rock Hill	22,705			166,681	924,183			1,113,569
Rock Port				47,397	402,907	62,759		513,063
Rockville				5,969	8,314			14,283
Rogersville				110,510	622,220			732,730
Rolla				703,367	9,436,516			10,139,883
Roscoe				4,459	0			4,459
Rosebud				14,708	74,016			88,724

See page 74 and 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Rosendale	\$			5,142	0			5,142
Rothville				3,560	0			3,560
Rush Hill				5,430	0			5,430
Rushville				10,896	0			10,896
Russellville				29,021	48,837			77,858
Rutledge				3,920	17,240			21,160
St. Ann	42,370			468,216	1,790,875			2,301,461
St. Charles				2,366,037	16,052,085		13,194,326	31,612,448
St. Clair				169,881	1,031,604			1,201,485
St. Elizabeth				12,083	25,479			37,562
St. George					0			0
St. James				151,613	905,191			1,056,804
St. John	21,683			234,360	790,203			1,046,246
St. Joseph				2,761,108	28,674,657		2,069,067	33,504,832
St. Louis		38,551	730,351	12,066,799	155,149,947	28,668,300	8,496,934	205,150,882
St. Martins				40,996	76,764			117,760
St. Mary				12,946	37,737			50,683
St. Paul				65,773	0			65,773
St. Peters				1,890,665	22,727,988			24,618,653
St. Robert				156,072	5,021,694			5,177,766
St. Thomas				9,458	12,473			21,931
Ste. Genevieve				158,589	1,175,830	157,179		1,491,598
Saginaw				10,680	16,794			27,474
Salem				178,008	1,663,765			1,841,773
Salisbury				58,185	228,505			286,690
Sarcoxi				47,828	233,052			280,880
Saddlebrooke				7,264	4,813			12,077
Savannah				181,856	847,153			1,029,009
Schell City				8,954	0			8,954
Scotsdale				7,983	9,922			17,905

See page 74 and 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Scott City	\$			164,163	741,840			906,003
Scott City (Disbuted)					0			0
Sedalia				769,104	10,512,377			11,281,481
Sedgewickville				6,221	0			6,221
Seligman				30,603	179,314			209,917
Senath				63,544	105,255			168,799
Seneca				84,005	380,981			464,986
Seymour				69,082	323,241			392,323
Shelbina				61,278	382,921			444,199
Shelbyville				19,851	34,172			54,023
Sheldon				19,527	38,231			57,758
Sheridan				7,012	0			7,012
Shoal Creek Drive				12,119	2,584			14,703
Shoal Creek Estates				3,452	0			3,452
Shrewsbury	96,985			224,902	1,414,749			1,736,636
Sibley				12,838	0			12,838
Sikeston				586,816	7,065,492			7,652,308
Silex				6,725	32,037	4,257		43,019
Silver Creek				11,391	23,961			35,352
Skidmore				10,213	10,548			20,761
Slater				66,744	207,787			274,531
Smithton				20,498	16,669			37,167
Smithville				302,974	1,092,992	179,610		1,575,576
South Gifford				1,798	0			1,798
South Gorin				(j)	0			(j)
South Greenfield				3,236	0			3,236
South Lineville				1,007	0			1,007
South West City				34,882	155,402	76,312		266,596
Sparta				63,148	148,150			211,298
Spickard				9,134	3,439			12,573

See page 74 and 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Springfield	\$			5,735,754	80,349,509	7,130,086		93,215,349
Stanberry				42,614	119,076			161,690
Stark City				4,999	0			4,999
Steele				78,108	331,214			409,322
Steelville				59,048	485,259			544,307
Stella				5,682	3,632			9,314
Stewartsville				26,971	123,528			150,499
Stockton				65,414	552,292	41,955		659,661
Stotesbury				647	0			647
Stotts City				7,911	0			7,911
Stoutland				6,904	7,517			14,421
Stoutsville				1,295	0			1,295
Stover				39,342	157,824			197,166
Strafford				84,797	556,186			640,983
Strasburg				5,070	3,243			8,313
Sturgeon				31,358	86,491			117,849
Sugar Creek				120,290	560,173	87,901		768,364
Sullivan				254,642	2,816,312			3,070,954
Summersville				18,053	89,231			107,284
Sumner				3,668	0			3,668
Sunrise Beach				15,499	326,750	179,890		522,139
Sunset Hills	23,214			305,527	2,009,792			2,338,533
Sweet Springs				53,367	284,298			337,665
Sycamore Hills	1,825			24,022	0			25,847
Syracuse				6,185	0			6,185
Tallapoosa				6,041	0			6,041
Taneyville				14,241	10,511			24,752
Taos				31,574	21,853			53,427
Tarkio				56,927	288,548			345,475
Thayer				80,661	953,066			1,033,727

See page 74 and 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Theodosia	\$			8,739	84,150			92,889
Tightwad				2,481	0			2,481
Tina				5,646	0			5,646
Tindall				2,769	0			2,769
Tipton				117,306	203,413			320,719
Town and Country	29,550			388,921	2,411,343			2,829,814
Town of Rives				2,265	0			2,265
Tracy				7,480	25,659			33,139
Trenton				215,804	1,425,943			1,641,747
Trimble				23,231	38,396			61,627
Triplett				1,474	0			1,474
Troy				379,032	4,300,900			4,679,932
Truesdale				26,324	148,888			175,212
Truxton				3,272	0			3,272
Turney				5,322	0			5,322
Tuscumbia				7,300	12,673			19,973
Twin Bridges				1,007	0			1,007
Twin Oaks	1,071			14,097	504,726			519,894
Umber View Heights				1,726	0			1,726
Union				366,949	3,301,772			3,668,721
Union Star				15,715	0			15,715
Unionville				67,068	199,826			266,894
Unity Village				3,560	9,305			12,865
University City	109,477			1,271,987	4,510,439	439,006		6,330,909
Uplands Park	1,216			16,003	26,752	5,523		49,494
Urbana				14,996	76,643			91,639
Urich				18,160	79,395			97,555
Utica				9,673	0			9,673
Valley Park	18,968			249,643	1,060,328			1,328,939
Van Buren				29,452	274,089			303,541

See page 74 and 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Vandalia	\$			140,213	394,372			534,585
Vandiver				2,553	70,884			73,437
Vanduser				9,602	0			9,602
Velda City					85,368			85,368
Velda Village	3,880			37,939	0			41,819
Velda Village Hills	2,883			51,065	63,424			117,372
Verona				22,260	53,681			75,941
Versailles				89,256	1,170,658			1,259,914
Viburnum				24,921	88,062			112,983
Vienna				21,936	153,633	14,904		190,473
Village of Aullville				3,596	0			3,596
Village of Bradleyville					0			0
Village of Four Seasons				79,726	297,653			377,379
Village of Loch Lloyd				21,577	0			21,577
Village of Pinhook				1,079	0			1,079
Village of Plato				3,920	0			3,920
Village of West Sullivan				4,279	0			4,279
Vinita Park	5,137			67,607	278,429	25,080		376,253
Vinita Terrace	757			9,961	16,653			27,371
Vista				1,942	0			1,942
Waco				3,129	0			3,129
Walker				9,709	0			9,709
Walnut Grove				23,914	32,977	4,565		61,456
Wardell				15,355	14,889			30,244
Wardsville				54,158	43,882			98,040
Warrensburg				677,439	5,313,628	389,182		6,380,249
Warrenton				283,375	2,458,419			2,741,794
Warsaw				76,490	1,841,807	97,200		2,015,497
Warson Woods	5,361			70,556	170,170			246,087
Washburn				15,643	45,779			61,422

See page 74 and 75 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Washington	\$			502,811	7,375,608	450,953		8,329,372
Watson				3,596	0			3,596
Waverly				30,531	81,716			112,247
Wayland				19,167	101,595			120,762
Waynesville				173,693	1,039,102			1,212,795
Weatherby				3,848	0			3,848
Weatherby Lake				61,961	0			61,961
Weaubleau				15,032	47,474			62,506
Webb City				395,430	3,848,332			4,243,762
Webster Groves	62,830			826,930	2,803,499			3,693,259
Weldon Spring				195,737	274,415			470,152
Weldon Spring Hgts.				3,272	0			3,272
Wellington				29,201	0			29,201
Wellston	6,320			83,178	139,053			228,551
Wellsville				43,765	71,936			115,701
Wentworth				5,286	0			5,286
Wentzville				1,045,395	12,853,005	1,360,696		15,259,096
Westboro				5,070	0			5,070
West Alton				18,772	0			18,772
West Line				3,488	0			3,488
Weston				59,012	381,145	84,073		524,230
Westphalia				13,989	41,172	21,271		76,432
West Plains				431,032	5,663,860			6,094,892
West Sullivan					131,870			131,870
Westwood	760			9,997	0			10,757
Wheatland				13,342	83,335			96,677
Wheaton				25,029	59,342			84,371
Wheeling				9,745	0			9,745
Whiteside				2,697	0			2,697
Whitewater				4,495	0			4,495

See page 74 and 75 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)								
Wilbur Park	1,287			16,938	28,315			46,540
Wildwood	97,045			1,277,237	2,135,210			3,509,492
Willard				190,163	834,331	67,052		1,091,546
Williamsville				12,299	38,811			51,110
Willow Springs				78,539	503,287			581,826
Wilson City	\$			(j)	0			(j)
Winchester	4,227			55,632	93,002			152,861
Windsor				104,324	288,464			392,788
Windsor Place				7,947	31,305			39,252
Winfield				50,490	243,083			293,573
Winona				48,008	213,527			261,535
Winston				9,314	0			9,314
Woods Heights				25,784	26,573	1,948		54,305
Woodson Terrace	11,101			146,111	1,209,115	50,428		1,416,755
Wooldridge				2,194	0			2,194
Worth				2,265	0			2,265
Worthington				2,913	0			2,913
Wright City				112,163	470,452			582,615
Wyaconda				8,163	6,645			14,808
Wyatt				11,472	7,533			19,005
Zalma				4,387	0			4,387
TOTALS	\$ 2,246,775	38,551	730,351	142,078,350	1,257,640,314	79,944,517	75,642,302	1,558,321,160

- (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 105 for a description of county private car tax.
- (c) See page 106 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.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2013**

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)
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(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 the general city 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.

(j) To preserve confidentiality, amounts not reported because less than six taxpayers in city.

Missouri Department of Revenue

Tax Distribution Other Political Subdivisions

Fiscal Year Ended June 30, 2013

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, 2013**

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	\$ 1,009,024	North Crawford County Ambulance District	\$ 616,153	Central Jackson County Fire Protection District	\$ 3,366,178
Andrew County Ambulance District	407,367	Oregon County Ambulance District	381,025	High Ridge Fire Protection District	1,400,847
Audrain Ambulance District	892,867	Osage Ambulance District	276,866	Inter City Fire Protection District	52,517
Ava Ambulance District	375,584	Owensville Area Ambulance District	379,023	Orrick Fire Protection District	53,404
Barton County Ambulance District	497,868	Ozark County Ambulance District	249,536	Prairie Township Fire District	83,113
Big River Ambulance District	477,951	Pettis County Ambulance District	1,364,797	Rock Comm Fire Protection District	3,112,109
Caldwell County Ambulance District	186,066	Pulaski County Ambulance District	1,756,291	St. Clair Fire Protection District	447,516
Callaway County Ambulance District	1,601,883	Randolph County Ambulance District	1,237,857	Smithville Area Fire Protection District	405,568
Cam-MO Ambulance District	558,697	Ray County Ambulance District	604,995	SNI Valley Fire Protection District	536,503
Cedar County Ambulance District	438,790	Rock Township Ambulance District	1,864,542	S Metropolitan Fire Protection District	1,008,557
Cole Camp Ambulance District	86,213	Salt River Ambulance District	177,504	Southern Stone Fire District	1,499,011
Cooper County Ambulance District	376,663	St. Clair Ambulance District	364,107	Sullivan Fire Protection District	933,607
Dade County Ambulance District	187,504	St. James Ambulance District	283,804	Union Fire Protection District	935,623
Gerald Area Ambulance District	148,961	St. Francois County Ambulance District	3,158,501	Total Fire Protection Districts:	\$ 14,207,178
Hermann Area Ambulance District	371,591	Ste. Genevieve County Ambulance District	795,277		
Iron County Ambulance District	340,591	Steeleville Ambulance District	184,863	Hospital Districts	
Joachim Plattin Ambulance District	2,591,102	Taney County Ambulance District	3,379,058	Iron County Hospital District	\$ 329,590
Lewis County Ambulance District	209,597	VanFar Ambulance District	137,264		
Lincoln County Ambulance District	1,935,370	Warsaw Lincoln Ambulance District	578,399	Public Library Districts	
Linn County Ambulance District	546,201	Washington Area Ambulance District	1,470,262	Poplar Bluff Public Library District	\$ 623,720
Maries Osage Ambulance District	161,975	Washington County Ambulance District	633,141		
Marion County Ambulance District	1,786,708	Total Ambulance Districts:	\$ 40,622,866	Regional Jail Districts	
Meramec Ambulance District	666,783			Daviess/Dekalb RJD	\$ 895,020
Mid-Missouri Ambulance District	1,128,463	Emergency Service Districts			
Miller County Ambulance District	1,273,691	Jefferson County EMG Service	\$ 7,524,813	Regional Recreation District	
Monroe City Ambulance District	172,359			Boone County Fairground RRD	\$ 3,146
New Haven Ambulance District	142,201	Fire Protection Districts			
New Madrid County Ambulance District	666,000	Antonia Fire Protection District	\$ 260,909	Tourism Community Districts	
Nodaway County Ambulance District	1,075,936	Bourbon County Fire Protection District	111,716	Branson/Lakes Area TCED	\$ 7,401,168
Noel T. Adams Ambulance District	415,595				
				Zoological Districts	
				Kansas City Zoological District	\$ 14,249,348

See page 81 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2013**

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	\$ 118,567	3,271	121,838	Cupples Station Blding 9	\$ (e)		0
63 Bypass CID	41,589	1,783	43,372	CWE Business CID	713,784	1,198	714,982
210 Highway CID	111,345		111,345	Deer Creek Center CID	1,277		1,277
212 S. Grand CID	(e)		0	Ditzler CID	69,013	202	69,215
620 Market CID	59,744	2,171	61,915	Downtown CID	509,808	4,432	514,240
840 E Taylor CID	(e)	(e)	0	Downtown Springfield CID	133,460	2,720	136,180
1077 Pear Tree Lane CID	(e)		0	East Ashland Plaza CID	(e)		0
1100 Washington Ave CID	(e)		0	East Hills CID	665,500	11,605	677,105
1133 Washington Ave CID	(e)		0	East Main & Highway 47 CID	62,745	5,711	68,456
1201 Washington CID	5,713	1,719	7,432	Ellsinore Herren Ave CID	(e)		0
1225 Washington CID	88,401		88,401	Elm and 370 CID	11,277	3,086	14,363
2017 Chouteau CID	51,292	2,109	53,401	Elms Hotel CID	(e)	(e)	0
8750 Manchester Road CID	43,796	807	44,603	Eureka Pointe CID	36,451		36,451
Airport Plaza CID	47,694		47,694	Eureka South I-44 CID	77	2,906	2,983
American Center CID	15,772		15,772	Flintlock Plaza CID	88,033	315	88,348
Antioch Center CID	261,489		261,489	Flintlock Shoppes CID	247,398	2,738	250,136
Bear Creek CID	(e)		0	Flori Drive CID	(e)	(e)	0
Belleau CID	33,472	8,721	42,193	Fountain Lakes CID	(e)		0
Big Spring Plaza CID	49,017	4,272	53,289	Fountains CID	35,079		35,079
Biltmore East CID	95,988		95,988	Foxwood Village CID	(e)		0
Black Mountain CID	(e)		0	Georgian Square CID	(e)	(e)	0
Blue Jay Crossing CID	(e)	(e)	0	Grain Valley Marketplace	(e)	(e)	0
Branson Hills Infra Fac CID	54,542		54,542	Greenview CID	18,160		18,160
Bridgewood Plaza CID	36,437		36,437	Grove CID	113,847	2,821	116,668
Broadway Hotel CID	365,059	1,653	366,712	Hadley Dean Building CID	(e)		0
Brywood Centre CID	227,911	424	228,335	Hail Ridge CID	(e)		0
Chambers West Florissant CID	58,073	96	58,169	Hayti Ventures CID	12,030	57	12,087
Cheshire CID	(e)	(e)	0	Hazelwood Commerce Center CID	61	661	722
Chouteau Crossing CID	(e)	(e)	0	High Ridge Commons CID	424,813		424,813
City Hospital RPA2 CID 1	(e)	(e)	0	Highway 166 CID	(e)		0
City Hospital Powerhouse	(e)		0	Highway 350 CID	526,247	3,449	529,696
College Station CID	28,595		28,595	Highlandville CID	(e)		0
Collins CID	(e)		0	Highway 100 CID	8,005	3,219	11,224
Colonial Marketplace CID	12,274		12,274	Highway J and 17th Street CID	(e)		0
Commercial St CID	26,277	7,282	33,559	Hilltop CID	996,927		996,927
Cook Crossings CID	(e)		0	Historic Downtown Branson CID	315,182		315,182
Cozens MLK Grand CID	36,828	1,378	38,206	I-470 Square CID	(e)		0
Crestwood Square CID	68,658	508	69,166	Imperial Main CID	(e)	(e)	0
Crossroads Shopping Center CID	84,657	501	85,158	Independence Event Center CID	4,993,661		4,993,661
Crowne Plaza CID	(e)		0	James River Commons CID	1,093,279	1,724	1,095,003

See page 81 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2013**

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)			
Jeter Farm CID	\$	2	2	Ozark Bar-B-Que CID	\$	(e)	0
Kansas Battlefield CID	167,521	610	168,131	Paddock Forest CID	82,692	3,614	86,306
Kearney West Side CID	79,836		79,836	Park Pacific CID	(e)		0
Lacledes Landing CID	141,391	1,289	142,680	Parkville Old Towne Market CID	67,784	429	68,213
Landing Mall CID	94,062	1,835	95,897	Peachtree CID	1,904	1,488	3,392
Landing River Center CID	(e)		0	Peach Tree CID	(e)		0
Langsford Plaza CID	30,634	111	30,745	Phoenix Center I CID	326,282		326,282
Laurel CID	(e)		0	Phoenix Center II CID	326,328		326,328
Lebanon Marketplace CID	(e)		0	Platte City Market CID	141,277	68	141,345
Liberty Commons CID	(e)		0	Plattner CID	(e)		0
Liberty Corners CID	272,604	712	273,316	Plaza at Noah's Ark CID	48,122	10,996	59,118
Liberty Triangle CID	630,637	8,977	639,614	Plaza on Blvd Jennings CID	211,121	418	211,539
Liberty Tri Shop Center CID	192,418		192,418	Railway Exchange Building CID	94,851	3,005	97,856
Lincoln Crossing CID	79,254	4,065	83,319	Raintree 150 Center CID	44,597		44,597
Logan Estates CID		1,181	1,181	Raymore Galleria CID	(e)		0
Loughborough Commons CID	581,496		581,496	Raytown Crossing Center CID	(e)	(e)	0
Manchester Ballas CID	2,070,474	18,725	2,089,199	Raytown Square CID	146,142	1,205	147,347
Maple Valley Plaza CID	42,620	2,530	45,150	Red Bridge CID	77,167	229	77,396
Mayfair Plaza CID	127,364	1,179	128,543	Richardson Crossing CID	10,998	4,255	15,253
McCroskey Street CID	24,770	65	24,835	Riverfront Hotel CID	453,206	8,685	461,891
McNutt Road Corridor CID	392,214		392,214	Rogers Plaza CID	(e)		0
Metro N Square And Common	94,607	199	94,806	Rt. 141 Marshall Road CID	(e)	(e)	0
Midwest Plaza CID	(e)		0	Sappington Square CID	(e)	(e)	0
Mid Rivers Commons CID	(e)	(e)	0	Shops on Blue Parkway CID	125,746	1,951	127,697
Miner Gateway CID	50,884	1,109	51,993	Shops at James River CID	71,280		71,280
Moberly Crossings CID	23,406	399	23,805	Skelly CID	49,340	325	49,665
Mountain Farm CID	8,150	2,632	10,782	Soda Fountain Square CID	9,844	289	10,133
NWP CID	(e)		0	South 160 CID	108,791		108,791
North 763 CID	(e)		0	South 63 Corridor CID	82,691		82,691
N County Festival Square	143,847	835	144,682	South Grand CID	98,027	1,183	99,210
North Oak Village CID	257,629	7,967	265,596	Southern Hills CID	541,803		541,803
North Oaks Plaza Shopping Center CID	74,910	767	75,677	Southtowne CID	211,650	5,371	217,021
Northmoor Associates CID	16,706	2	16,708	St. Joseph Downtown CID	80,660		80,660
Northwest Area CID	66,152	1,314	67,466	St.Louis Convention Center Hotel CID	383,494		383,494
Oak Barry CID	16,101	2	16,103	Stateline CID	(e)		0
OHM Woodson Terrace Commu	(e)		0	Strafford Plaza CID	(e)		0
Old Town Cottleville CID	108,717		108,717	Stoneybrooke CID	177,673	734	178,407
Old Foundation CID	59,693	202	59,895	SueMandy Mid Rivers CID	1,262,075	13,177	1,275,252
Orpheum Theatre CID	(e)		0	SueMandy Drive 1 CID	(e)	(e)	0
Osage Commercial Area CID	124,738	639	125,377	SueMandy Drive 2 CID	150,541	1,793	152,334

See page 81 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2013**

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			
Summit Fair CID	\$ 569,417		569,417	3 Trails Village CDD	\$ 46,678	5,527	52,205
Syndicate Trust CID	(e)		0	39th Street CDD	109,454	5,488	114,942
Telegraph Crossing North	14,905	474	15,379	Branson Hills CDD	818,075		818,075
Toad Cove Complex CID	(e)		0	Brookside CDD	373,321	4,696	378,017
Toad Cove Resort CID	(e)		0	Bryan Road CDD	16,018	121	16,139
Tori Pines Commons CID	1,401	2,013	3,414	Caledonia CDD	14,665	14,117	28,782
Town and Country Village CID	(e)	(e)	0	Crossings CDD	94,772	3,000	97,772
Town Plaza CID	142,330	3,839	146,169	Grandview Crossing CDD	7,507	21,454	28,961
Twin City Mall CID	148,875		148,875	KC International Airport CDD	389,123	31,614	420,737
Truman Road CID	104,569	858	105,427	Lake Lotawana CDD	19,207	3,889	23,096
Truman Village CID	142	1,492	1,634	Martin City CDD	277,882	5,084	282,966
Veteran's Memorial Parkway CID	(e)		0	Performing Arts CDD	158,802	6,875	165,677
Viaduct Commercial Area CID	57,186	21	57,207	Residence Inn Downtown/St. Louis CDD	(e)	(e)	0
Victoria Crossings CID	9,540	769	10,309	Springdale CDD	28,470	9,778	38,248
Vintage Plaza CID	36,668	1,218	37,886	St. Charles Riverfront CDD	229,778	102,911	332,689
Viking Conference Center CID	59,252		59,252	Westport CDD	374,413	4,902	379,315
Union CID	30,017	33	30,050				
Waldo CID	537,435	7,572	545,007				
Ward Parkway Shop Center CID	1,304,816	9,413	1,314,229	Total Community Development Districts:	\$ 2,958,165	219,456	3,177,621
Waterbury Storm Water CID	18,004	336	18,340	(Totals Memorandum Only)			
Watson-Laclede Station Road CID	33,285		33,285				
Wentzville Bluffs CID	23,476	3,765	27,241				
Westgate CID	(e)		0				
Wilson Creek Market Place CID		(e)	0				
Windsor Place CID	20,605	719	21,324				
Y Highway Market Place	(e)	(e)	0				
Zumbehl Road/Hwy 94 CID	39,974	3,610	43,584				
Total Community Improvement Districts (Total Memoandum Only)	\$ 27,610,122	236,234	27,846,356				
District Totals by Tax Type: (Totals Memorandum Only)				(a) See page 11 for a description of local sales tax.			
Local Sales Tax:	\$ 167,940,390			(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.			
Local Option Use Tax:	455,690			(c) See page 11 for a description of local option use tax.			
County Stock Tax:	4,364,364			(d) See page 106 for a description of county stock insurance included in the Financial Institutions Tax Fund description.			
District Totals:	\$ 172,760,444			(e) To preserve confidentiality, amounts not reported because less than six taxpayers in district.			

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2013**

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)	
10700 Pear Tree Lane TDD	\$ (e)	Crestwood Point TDD	\$ (e)	Inter St Plaza N Town Village TDD	\$ 691,922
1200 Main South Loop TDD	774,618	Crowne Plaza TDD	(e)	KC Downtown Streetcar TDD	391,437
1225 Washington TDD	88,401	Dardenne Town Square TDD	298,002	Kingsmill TDD	(e)
1717 Market Place TDD	142,700	Des Peres Corners TDD	527,509	Koch Plaza TDD	(e)
210 Highway TDD	187,908	Dierbergs Des Peres TDD	(e)	Lake of the Woods TDD	(e)
2118 Chouteau TDD	(e)	Dierbergs Osage Beach TDD	5,067	Laurel TDD	(e)
212 S Grand TDD	(e)	Douglas Square TDD	166,399	Lindbergh E Concord TDD	(e)
370 MO Bottom Taussig TDD	1,774,921	Douglas Station TDD	64,686	Loop Trolley TDD	724,388
39th Street TDD	889,587	East Gateway TDD	(e)	Lucas and Hunt Chandler TDD	(e)
620 Market TDD	(e)	Ehrhardt Properties TDD	(e)	M150 and 135th Street TDD	735,835
71 Highway and 150 Highway TDD	(e)	Elm Grove TDD	(e)	Manchester Highlands TDD	1,594,677
Adams Farm TDD	951,705	Euclid Buckingham TDD	(e)	Mark Twain Mall TDD	660,284
Arnold Retail Corr TDD	2,514,443	Eureka Commercial Pk TDD	8,702	Market at McKnight 1 TDD	137,676
Ballwin Town Center TDD	119,198	Eureka Old Town TDD	36,288	Meadows TDD	455,312
Belton-Cass Regional TDD	241,736	Farris Family TDD	50,838	Megan Shoppe's TDD	(e)
Belton Town Centre TDD	565,582	Fenton Crossing TDD	417,358	Meramec Sta and Highway 141 TDD	125,265
Big Bend Crossing TDD	(e)	Francis Place TDD	310,641	Merchants Laclede TDD	(e)
Branson Landing TDD	1,144,256	Fulton South Business 54 TDD	58,742	Mexico Road TDD	302,742
Briarcliff Parkway Highway 9 TDD	119,646	Glenwood Watson TDD	(e)	Mid Rivers N TDD	54,500
Broadway Fairview TDD	320,075	Gravois Bluffs TDD	2,877,081	Neosho TDD	493,504
Broadway Hotel TDD	351,016	Grindstone Plaza TDD	520,274	New Longview TDD	39,299
Boonville Riverfront TDD	44,286	Harrisonville Market PL A TDD	(e)	Northwoods TDD	(e)
Boscherts Landing TDD	(e)	Harrisonville Market PL B TDD	68,853	Olive Boulevard TDD	403,425
Bowman TDD	(e)	Harrisonville Towne Center TDD	(e)	Olive Graeser TDD	88,882
CB5421 5975 TDD	199,868	Hanley Eager Road TDD	443,441	Osage Station TDD	(e)
Centene Plaza TDD	(e)	Hanley Road Corridor TDD	5,757,798	Ozark Centre TDD	348,475
Centerstate TDD	296,352	Hanley Station TDD	108,139	Park Hills TDD	(e)
Cheshire TDD	(e)	Hawk Ridge TDD	1,034,421	Park Plaza TDD	(e)
City Hospital Laundry TDD	(e)	Hawthorne Development TDD	(e)	Parkville Commons TDD	387,599
City Hospital Powerhouse	(e)	Highlands TDD	(e)	Pershall Road TDD	(e)
Chesterfield Valley TDD	2,081,281	Highway 367 and Parker Road TDD	63,533	Platte County MO S 1 TDD	1,395,905
Clarkson Kehr Mill TDD	(e)	HWY 61 State HWY U TDD	(e)	Platte County MO S II TDD	343,774
College Station TDD	(e)	Highway 71 and 291 Partner Prog. TDD	1,033,505	Platte Valley Plaza TDD	7,296
Columbia Mall TDD	783,966	Horseshoe Bend Ped TDD	(e)	Poplar Bluff Conference Center TDD	(e)
Commons of Hazel Hill TDD	(e)	Hospital Interchange TDD	(e)	Poplar Bluff Regional TDD	217,633
Conley Road TDD	1,381,788	Hutchings Farm TDD	25,714	Prewitt Point TDD	734,599
Coronado Drive TDD	497,054	I-44 and Highway 47 Triangle TDD	85,488	Railway Exchange Building TDD	69,361
Country Club Plaza TDD	1,330,481	I-470 and 350 TDD	2,018,398	Raintree Lake Village TDD	(e)
Crackerneck Creek TDD	380,864	I-70 and Adams Dairy Parkway TDD	(e)	Raintree North TDD	162,865
Cross Creek TDD	(e)	Independence Ave Colbern TDD	(e)	Raytown Highway 350 TDD	(e)

See page 81 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2013**

District	Local Sales Tax (a,b)	District	County Stock (b,d)
(continued from previous page)			
Transportation Develop. Districts (Continued)		School Districts	
Residence Inn St. Louis Downtown TDD	\$ (e)	Cameron R-1 School District	\$ 6,435
Rock Bridge Center TDD	243,692	Center School District	121,807
Salt Lick Road TDD	217,217	Columbia Board of Education	66,792
Shoppes at Cross Keys TDD	726,489	Jefferson City School District	1,805,439
Shoppes at Hilltop TDD	(e)	Kansas City School District	1,024,133
Shoppes at Stadium TDD	394,032	Lindbergh School District	258
Shoppes Old Webster TDD	25,488	Parkway School District	941,098
South Manchester TDD	100,869	Pattonville School District	171,383
St. Charles Riverfront TDD	228,811	Rockwood School District	46,322
St. Cyr Road TDD	(e)	Springfield R-12 School District	144,848
St. John Crossing TDD	66,424	University City School Districts	35,849
St. John's Church Road TDD	666,045		\$
St. Joseph Gateway TDD	(e)	Total School Districts:	<u>4,364,364</u>
St. Louis Convention Center Hotel TDD	383,494		
Stadium Corridor A TDD	331,996		
Stardust Mung Diamond TDD	(e)		
Seven Trails Drive TDD	(e)		
Stone Ridge TDD	(e)		
Strother Interchange TDD	198,007		
Station Plaza TDD	50,129		
Toad Cove Complex TDD	(e)		
Toad Cove Resort TDD	(e)		
Tower TDD	(e)		
Town and Country Cross TDD	443,524		
Town and Country Village TDD	(e)		
Tuileries Plaza TDD	79,535		
University Place TDD	(e)		
US Hwy 36 Int 72 Corr TDD	2,855,299		
US Hwy 50/63 Cityview TDD	(e)		
US Hwy 65 Truman Dam TDD	(e)		
Washington Avenue TDD	(e)		
Wentzville TDD	365,392		
Wentzville II TDD	(e)		
Wentzville III TDD	109,065		
Wentzville Parkway 1 TDD	162,125		
Winghaven TDD	<u>138,357</u>		
Total Transportation Develop. Districts:	\$ <u>51,515,254</u>		
(Total Memorandum Only)			

(continued on next page)

See page 81 for an explanation of footnote references.

Missouri Department of Revenue

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2013

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, 2013 AND 2012**

(in thousands of dollars)

	2013					2012				
	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	\$ 30,972	30,972	1,298	28,749	925	31,076	30,421	1,081	28,499	841
Expense and Equipment	7,913	7,913	3,745	3,878	290	8,302	8,898	3,405	5,027	466
Postage	4,944	5,063	20	4,568	475	4,221	4,280	33	3,867	380
Tax Integrated System	12,000	12,000		12,000	0	1,000	1,000	30		970
County Stock Insurance	500	500		203	297	500 E	645 E		645	0
Debt Offset Tax Credits	200	425		211	214	200 E	425 E		425	0
Emblem Use Fee Distribution	1	1		1	0	1 E	1 E		1	0
Fees to Counties and Collection Agency Fees	2,009 E	3,065 E		3,065	0	2,009 E	2,694 E		2,693	1
Homestead Preservation Credit					0					0
Payment of Dues to the Multistate Tax Commission	155	155	5	150	0	163	163	5	158	0
Payment of Fees to Counties for Liens	465	465		264	201	465	465		428	37
Refunds for Overpayment of Tax	1,377,900 E	1,377,900 E		1,178,920	198,980	1,538,400 E	1,538,400 E		1,278,159	260,241
General Fund Total	\$ 1,437,059	1,438,459	5,068	1,232,009	201,382	1,586,337	1,587,392	4,554	1,319,902	262,936
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 25	25		25	0	24	24		24	0
Expense and Equipment	2,590	2,590		1,729	861	2,600	2,600		1,788	812
Child Enforcement Collections Fund Total	\$ 2,615	2,615	0	1,754	861	2,624	2,624	0	1,812	812
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 550	550		506	44	539	539		526	13
Expense and Equipment	8	8			8	16	16		3	13
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 559	559	0	507	52	556	556	0	530	26
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,164 E	1,164 E		893	271	1,164 E	1,164 E		836	328
Debt Offset Escrow Fund Total	\$ 1,164	1,164	0	893	271	1,164	1,164	0	836	328

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, 2013 AND 2012**

(in thousands of dollars)

	2013					2012				
	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	\$ 547	547		195	352	446 E	446 E		168	278
Expense and Equipment	7,803	7,803		4,076	3,727	6,420 E	6,580 E		3,352	3,228
Department of Revenue Federal Fund Total	\$ 8,350	8,350	0	4,271	4,079	6,866	7,026	0	3,520	3,506
DEPARTMENT OF REVENUE INFORMATION FUND (0619)										
Personal Service	\$ 1	1			1	290	290			290
Expense and Equipment	39	39		6	33	319	319			319
Postage					0	200	200			200
Refunds of Fees Credited to DOR Information Fund		13		13	0					
Department of Revenue Information Fund Total	\$ 40	53	0	19	34	809	809	0	0	809
DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)										
Personal Service	\$ 10	10			10	2 E	2 E		2	0
Expense and Equipment	15	15		2	13	3 E	3 E			3
Refunds of Specialty Plates	5 E	10 E		5	5	5 E	5 E			5
Department of Revenue Specialty Plate Fund Total	\$ 30	35	0	7	28	10	10	0	2	8
DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND (0296)										
Personal Service	\$ 13	13		9	4	13	13		12	1
Division of Aging-Elderly Home Delivered Meals Trust Fund Total	\$ 13	13	0	9	4	13	13	0	12	1
FAIR SHARE FUND (0687)										
Refunds of Tobacco and Cigarette Tax	\$ 11 E	11 E		6	5	11 E	11 E		5	6
Fair Share Fund Total	\$ 11	11	0	6	5	11	11	0	5	6

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, 2013 AND 2012**

(in thousands of dollars)

	2013					2012				
	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)										
FEDERAL AND OTHER FUNDS (0285, 0286, 0569, 0621)										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 25 E	6 E		5	1	25 E	25 E		8	17
Federal and Other Funds Total	\$ 25	6	0	5	1	25	25	0	8	17
HEALTH INITIATIVES FUND (0275)										
Personal Service	\$ 50	50	1	45	4	49	49	2	46	1
Expense and Equipment	4	4			4	4	4			4
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	25 E	25 E		6	19	25 E	25 E		5	20
Health Initiatives Fund Total	\$ 84	84	1	56	27	83	83	2	56	25
INCOME TAX DESIGNATIONS (0700-0716, 0915)										
Income Tax Designations Distributions	\$ 32 E	32 E		25	7	32 E	39 E		32	7
Income Tax Designations Fund Total	\$ 32	32	0	25	7	32	39	0	32	7
MOTOR FUEL TAX FUND (0673, 0952)										
Refunds for Aviation Trust Fund	\$ 50	50		4	46	50 E	50 E		9	41
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000	188,000		177,321	10,679	188,000 E	188,000 E		180,130	7,870
Motor Fuel Tax Fund Total	\$ 188,050	188,050	0	177,325	10,725	188,050	188,050	0	180,139	7,911
MOTOR VEHICLE COMMISSION FUND (0588)										
Personal Service	\$ 744	744		427	317	730	730		366	364
Expense and Equipment	364	364		31	333	381	381		4	377
Postage	44	44			44	44	44			44
Refunds of Fees Credited to Motor Vehicle Commission Fund	5 E	6 E		6	0	5 E	5 E		3	2
Motor Vehicle Commission Fund Total	\$ 1,157	1,158	0	464	694	1,160	1,160	0	373	787

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, 2013 AND 2012**

(in thousands of dollars)

	2013					2012				
	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		18	15	33	33		27	6
Expense and Equipment	3	3			3	3	3			3
Petroleum Inspection Fund Total	\$ 36	36	0	18	18	36	36	0	27	9
PETROLEUM STORAGE TANK INSURANCE FUND (0585)										
Personal Service	\$ 27	27		25	2	27	27		22	5
Expense and Equipment	1	1			1	1	1			1
Petroleum Storage Tank Insurance Fund Total	\$ 28	28	0	25	3	28	28	0	22	6
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (0644)										
Personal Service	\$ 6,871	6,871	206	6,630	35	6,773	6,579	203	6,376	0
Expense and Equipment	3,126	3,957	15	3,806	136	3,257	3,396	98	3,288	10
Postage	1,959	1,959		1,959	0	1,790	1,845		1,845	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,291 E	2,291 E		1,552	739	2,291 E	2,291 E		1,561	730
Refunds of Motor Fuel Tax	10,414 E	10,414 E		7,838	2,576	10,414 E	10,414 E		10,031	383
State Highways and Transportation Department Fund Total	\$ 24,661	25,492	221	21,785	3,486	24,525	24,525	301	23,101	1,123
STATE SCHOOL MONEY FUND (0616)										
Refunds of Tobacco and Cigarette Tax	\$ 25 E	25 E		14	11	25 E	25 E		10	15
State School Money Fund Total	\$ 25	25	0	14	11	25	25	0	10	15

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, 2013 AND 2012**

(in thousands of dollars)

	2013					2012				
	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)										
TOBACCO CONTROL ENFORCEMENT (0984)										
Personal Service	\$ 41	41		27	14		10			10
Expense and Equipment	3	3		3	0		1			1
Federal Budget Stabilization Fund Total	<u>\$ 44</u>	<u>44</u>	<u>0</u>	<u>30</u>	<u>14</u>	<u>0</u>	<u>11</u>	<u>0</u>	<u>0</u>	<u>11</u>
WORKERS' COMPENSATION FUND (0652)										
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 450 E	514 E		514	0	450 E	450 E		244	206
Workers' Compensation Fund Total	<u>\$ 450</u>	<u>514</u>	<u>0</u>	<u>514</u>	<u>0</u>	<u>450</u>	<u>450</u>	<u>0</u>	<u>244</u>	<u>206</u>
TOTAL BUDGETED GOVERNMENTAL FUNDS	<u>\$ 1,664,433</u>	<u>1,666,728</u>	<u>5,290</u>	<u>1,439,736</u>	<u>221,702</u>	<u>1,812,804</u>	<u>1,814,037</u>	<u>4,857</u>	<u>1,530,631</u>	<u>278,549</u>

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

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2004 - 2013)**

(in thousands of dollars)

	2013 (c)	2012	2011	2010	2009	2008	2007 (b)	2006 (a)	2005	2004
Travel	\$ 177	211	185	233	261	289	303	429	606	640
Fuel and Utilities								83	115	122
Supplies	11,155	10,793	12,342	11,040	9,542	10,392	9,699	5,205	9,639	11,773
Professional Development	363	315	278	267	287	287	314	291	309	364
Communication Services and Supplies	664	719	659	636	714	648	632	1,353	1,542	1,584
Professional Services	22,036	9,389	9,445	8,830	14,953	15,650	11,933	23,111	29,032	24,377
Maintenance and Repair Services	594	481	432	446	568	317	361	1,773	2,297	2,118
Janitorial Services						1	1	54	93	93
Computer Equipment	317	126	342	85	98	1,155	1,182	2,847	1,774	999
Office Equipment	77	99	209	44	141	508	601	75	334	259
Other Equipment	140	285	57	48	41	598	280	71	44	221
Property\Lease\Rental	17	31	19	106	18	74	35	142	250	459
Other Expenses	4	10	7	7	7	26	43	40	59	80
Total	\$ 35,544	22,459	23,975	21,742	26,630	29,945	25,384	35,474	46,094	43,089

(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.

(c) In Fiscal Year 2013, the Department's Taxation Division expended \$12 million for an integrated tax system.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2004 - 2005, 2010-2013**

(in thousands of dollars)

	2013	2012	2011	2010	2006 - 2009 (a)	2005	2004
Administration Division (b)							
Personal Service	\$ 3,507	3,431	3,743	4,040		8,845	8,265
Expense and Equipment	<u>11,712</u>	<u>10,968</u>	<u>12,162</u>	<u>10,878</u>		<u>7,164</u>	<u>7,381</u>
Total	\$ <u>15,219</u>	<u>14,399</u>	<u>15,905</u>	<u>14,918</u>		<u>16,009</u>	<u>15,646</u>
Legal Services Division (b)							
Personal Service	\$ 3,718	3,646	3,719	3,787			
Expense and Equipment	<u>403</u>	<u>381</u>	<u>358</u>	<u>331</u>			
Total	\$ <u>4,121</u>	<u>4,027</u>	<u>4,077</u>	<u>4,118</u>			
Motor Vehicle and Driver Licensing Division (b) (c)							
Personal Service	\$ 8,812	8,081	8,317	8,878		18,535	17,975
Expense and Equipment	6,399	5,823	6,213	5,782		14,312	15,984
Commercial Driver License Information System Fees						267	267
Problem Driver Point System						<u>39</u>	<u>58</u>
Total	\$ <u>15,211</u>	<u>13,904</u>	<u>14,530</u>	<u>14,660</u>		<u>33,153</u>	<u>34,284</u>
Taxation Division (b)							
Personal Service	\$ 20,617	20,912	20,562	20,532		25,568	24,909
Expense and Equipment	1,551	2,008	2,365	1,961		15,034	14,534
Tax Integrated System	12,000						
Fees to Counties and Collection Agency Fees	3,065	2,693	2,343	2,415		2,897	2,580
Payment of Fees to Counties for Liens	264	428	376	225		160	173
Contingency Payments						5,970	1,950
Contract Auditors						3	
Tax Data Matching						85	
Payment of Dues to the Multistate Tax Commission	<u>150</u>	<u>158</u>	<u>158</u>	<u>150</u>		<u>163</u>	<u>162</u>
Total	\$ <u>37,647</u>	<u>26,199</u>	<u>25,804</u>	<u>25,283</u>		<u>49,880</u>	<u>44,308</u>
Total Personal Service	\$ 36,654	36,070	36,341	37,237		52,948	51,149
Total Expense and Equipment	<u>35,544</u>	<u>22,459</u>	<u>23,975</u>	<u>21,742</u>		<u>46,094</u>	<u>43,089</u>
TOTAL EXPENDITURES	\$ <u><u>72,198</u></u>	<u><u>58,529</u></u>	<u><u>60,316</u></u>	<u><u>58,979</u></u>		<u><u>99,042</u></u>	<u><u>94,238</u></u>

(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 89.

(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 2004-2005 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)

	2009	2008	2007 (c)	2006
(a)				
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 88 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 (2004 - 2013)**

(in thousands of dollars)

	2013 (c)	2012	2011	2010	2009	2008	2007 (b)	2006 (a)	2005	2004
General Fund (0101)	\$ 52,674	40,672	41,408	39,756	45,497	47,416	45,571	56,188	43,660	40,595
Child Support Enforcement Collections Fund (0169)	1,753	1,812	1,811	1,820	1,929	1,979	2,058	2,622	2,622	2,398
Conservation Commission Fund (0609)	508	531	500	544	553	527	517	490	711	546
Department of Revenue Federal Fund (0132)	4,271	3,521	3,611	3,331	3,675	4,081	3,578	5,012	6,322	5,771
Department of Revenue Information Fund (0619)	6		682	798	773	682	699	723	882	957
Department of Revenue Specialty Plate (0775)	2				4		3	5		
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)	9		12	12	12	12	11	11	15	14
Federal Budget Stabilization (2000)				90						
Health Initiatives Fund (0275)	50	64	56	54	52	46	50	50	51	49
Motor Vehicle Commission Fund (0588)	458	370	691	773	1,112	1,096	804	612	940	730
Petroleum Inspection Fund (0662)	18	27	30	30	35	30	30	32	32	31
Petroleum Storage Tank Insurance Fund (0585)	25	23	26	25	25	24	37	25	25	23
State Highways and Transportation Department Fund (0644)	12,394	11,509	11,489	11,746	11,587	11,270	10,434	14,438	43,782	43,124
Tobacco Control Enforcement Fund (984)	30									
Total	\$ <u>72,198</u>	<u>58,529</u>	<u>60,316</u>	<u>58,979</u>	<u>65,254</u>	<u>67,163</u>	<u>63,792</u>	<u>80,208</u>	<u>99,042</u>	<u>94,238</u>

(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.

(c) In Fiscal Year 2013, the Department's Taxation Division expended \$12 million for an integrated tax system.

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2004 - 2013)**

	(in thousands of dollars)									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Refunds for Overpayment of Tax	\$ 1,178,920	1,278,159	1,336,625	1,468,754	1,440,487	1,257,997	1,207,944	1,127,563	1,071,059	1,075,035
County Stock Insurance Tax	203	644	1,135	1,295	1,508	835	2,615	780	150	
Refunds for Aviation Trust Fund	4	9	6	5	58	16	26	25	68	53
Distribution of Funds Accruing to the Motor Fuel Tax Fund	177,321	180,130	183,887	182,147	181,390	189,735	188,864	186,970	190,669	188,472
Distribution of Income Tax Check-offs	25	32	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	1,552	1,561	1,335	1,309	1,321	1,599	2,210	1,991	1,791	1,493
Refunds of Tobacco and Cigarette Tax	27	20	146	20	4	44	31	49	84	150
Refunds of Motor Fuel Tax	7,838	10,031	10,237	10,559	11,297	9,325	8,908	9,552	9,766	9,612
Refunds of Fees Credited to Motor Vehicle Commission Fund	6	3	6		1	3	3	2	1	1
Refunds-Overpayment and Errors of the Workers' Compensation Fund	514	244	2,202	505	2,058	1,271	78	148	314	668
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund									10	10
Refunds-Federal and Other Funds	18	8	12	13	9	11	15	12	292	6
Refunds-Debt Offset	893	836	837	359	262	286	250	206	251	288
Debt Offset Tax Credits	211	424	160	260	238	227	658	192		
Refunds of Specialty Plates	5					15		5		
Distribution of Emblem Use Fee	1	1								
Total Program Specific Distributions	\$ 1,367,538	1,472,102	1,537,396	1,667,754	1,638,754	1,462,448	1,414,585	1,327,513	1,274,487	1,275,788

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2013

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 2013, the Department of Revenue received approximately 69 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.

AMERICAN RED CROSS TRUST FUND

The American Red Cross Trust Fund, as authorized by Section 143.1013, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department distributes the collections and accrued interest to the American Red Cross semiannually.

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.

FUND DESCRIPTIONS

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.

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.

BRAIN INJURY FUND

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

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 Department of Health and Senior Services receives the 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 Department of Health and Senior Services 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.

FUND DESCRIPTIONS

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 ordered by a court, the court may report such delinquencies in excess of \$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.

FUND DESCRIPTIONS

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.

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 transfers highway use proceeds, less 3 percent of collections, to the State Highways and Transportation Department Fund annually. Every other year, if proceeds, other than highway use proceeds, exceed \$25,000, the Department transfers the balance to the General Revenue 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.

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.

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'.

FUND DESCRIPTIONS

DEVELOPMENTAL DISABILITIES WAITING LIST EQUITY TRUST FUND

The Developmental Disabilities Waiting List Equity Trust Fund, as authorized by Section 143.1017, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department of Mental Health uses the funds to provide community services and support to people with developmental disabilities and such person's families who are on the developmental disabilities waiting list and are eligible for but not receiving services.

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.

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.

DOWNTOWN REVITALIZATION PRESERVATION FUND

The Downtown Revitalization Preservation Fund, as authorized by Section 99.1092, RSMo, receives the first \$15 million of other net new revenues generated annually by re-development projects, gifts, contributions, grants, or bequests received from federal, private or other sources. The re-development projects are administered by the Department of Economic Development.

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.

FUND DESCRIPTIONS

FOSTER CARE AND ADOPTIVE PARENTS RECRUITMENT AND RETENTION FUND

The Foster Care and Adoptive Parents Recruitment and Retention Fund, as authorized by Sections 453.600 and 143.1015, RSMo, receives contributions that individuals or corporations designate on income tax returns, appropriations, gifts, donation, transfers and bequests. The Department of Social Services uses the funds to grant awards to licensed community-based foster care and adoption recruitment programs.

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.

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 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.

FUND DESCRIPTIONS

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.

MARTIN LUTHER KING, JR STATE CELEBRATION COMMISSION FUND

The Martin Luther King, Jr. State Celebration Commission Fund, as authorized by Section 301.3165, RSMo, receives monetary donations from individuals requesting "I Have A Dream" license plates. The Martin Luther King, Jr. State Celebration Commission uses the funds for activities recognizing and celebrating Martin Luther King, Jr. Day in Missouri.

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. Effective August 28, 2013, Section 178.896, RSMo was repealed. Pursuant to Section 620.809, RSMo, the Missouri Community College Job Training Program Fund will be known as the Missouri Works Community College New Jobs Training Fund.

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. Effective August 28, 2013, Section 178.764, RSMo was repealed. Pursuant to Section 620.809, RSMo the Missouri Community College Job Retention Training Program will be known as the Missouri Works Community College Job Retention Training Fund.

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 fund also receives contributions from individuals requesting "Breast Cancer Awareness" license plates, as authorized by Section 301.3084, RSMo. 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 and breast cancer.

FUND DESCRIPTIONS

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.

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 Sections 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The fund also receives contributions from individuals requesting contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1016, RSMo. The Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

FUND DESCRIPTIONS

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.

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.

PUPPY PROTECTION TRUST FUND

The Puppy Protection Trust Fund, as authorized by Section 143.1014, RSMo, receives contributions that individuals or corporations designate on income tax returns. The Department of Agriculture uses the money to administer the Canine Cruelty Prevention Act.

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 DESCRIPTIONS

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 a \$.50 fee imposed on the purchase of each new tire after deduction of six percent for collection costs retained by the tire retailer.

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

FUND DESCRIPTIONS

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 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,

FUND DESCRIPTIONS

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 to 196.1035, 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.

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. Effective August 28, 2013, the Department no longer collects funds for the World War II Memorial Trust Fund. Pursuant to Section 301.3033, RSMo, monetary donations for a military license plate are deposited to the World War I Memorial Trust Fund.

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 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, 2013

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, 2013**

Name of Fund or Source	Balance June 30, 2012	Receipts	Expenditures	Balance June 30, 2013 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 68,952	510,493	232,463	346,982	Cash	346,982
Animal Waste Treatment System Loan Program	1,076,932	4,346,795	4,312,377	1,111,350	Cash	1,111,350
Beginning Farmer Loan Program	69,997	29,554	10,378	89,173	Cash	89,173
Agricultural Product Utilization Contributor Tax Credit Program	1,046,622	6,394,885	7,080,211	361,296	Cash	361,296
Family Farm Breeding Livestock Loan Program	29,812	6,331	1,926	34,217	Cash	34,217
Qualified Beef Tax Credit Program	447	275	200	522	Cash	522
MAESTRO (ARRA)	187,350	1,098,593	1,236,598	49,345	Cash	49,345
Mo. State Fair Escrow Account	1,195,669	1,691,247	1,576,498	1,310,418	Cash	1,310,418
Mo. State Fair Agricultural Youth Fund	82,831	135,160	125,180	92,811	Cash	92,811
Mo. State Fair Sheep Producers Fund	23,668	25		23,693	Cash	23,693
Mo. State Fair Endowment Fund	528			528	Cash	528
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 232,791	718,562	346,924	604,429	Cash	604,429
TFT-LCD ND-Cal Litigation	166,044	198		166,242	Cash	166,242
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 4,058,893	41,690,008	41,744,874	4,004,027	Cash	4,004,027
Inmate Canteen Fund	15,821,967	41,746,158	44,667,940	12,900,185	Cash	12,900,185
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 726,781,662	162,895,510	203,187,068	686,490,104	Cash, TI, Rec, Eq, Pre Exp, Bldg	1,945,076,762
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 431,255	9,476	3,052	437,679	Cash, TI	484,628
Student and Activities Fund	261,900	115,557	102,028	275,429	Cash	275,429
Missouri School for the Blind:						
Trust Fund	9,241,185	306,409	194,774	9,352,820	Cash, TI	12,956,540
Activities Fund	39,178	46,625	48,377	37,426	Cash	37,426
Student Fund	3,971	5,033	3,760	5,244	Cash	5,244
Handicapped Children's Trust Fund	93,538	8,737	77,907	24,368	Cash, TI	26,479

See page 115 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

Name of Fund or Source	Balance June 30, 2012	Receipts	Expenditures	Balance June 30, 2013 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
Career and Technical Student Organizations:						
Missouri Association FCCLA	110,309	267,573	230,389	147,493	Cash, CD	147,493
Missouri DECA	136,539	1,016,767	1,010,470	142,836	Cash	142,836
Missouri Collegiate DECA	9,227	22,088	19,713	11,602	Cash	11,602
Missouri FBLA	95,796	291,118	323,106	63,808	Cash, CD	63,808
Missouri FBLA-PBL Professional Divison	3,000	343	1,598	1,745	Cash	1,745
Missouri Skills USA	236,899	325,240	349,270	212,869	Cash, CD	212,869
Missouri Technology Student Association	4,838	24,560	15,515	13,883	Cash	13,883
Young Farmers	73,907	20,968	23,160	71,715	Cash, CD	71,715
Missouri FFA	1,032,167	1,298,530	1,069,407	1,261,290	Cash, CD	1,261,290
Missouri FFA-PAS	7,232	1,752	1,947	7,037	Cash	7,037
DEPARTMENT OF HIGHER EDUCATION:						
<u>University of Central Missouri:</u>						
Current General Fund	\$ 43,391,727	89,039,686	92,621,285	39,810,128	TI	39,810,128
Current Restricted Fund	976,695	10,906,892	10,517,790	1,365,797	TI	1,365,797
Auxiliary Services Designated	14,873,465	35,615,637	33,554,486	16,934,616	TI	16,934,616
Loan Funds - Restricted Fund	8,067,467	2,360	121,267	7,948,560	Rec	7,948,560
Unexpended Plant Restricted Fund	5,485,655	154,475	(13,957,972)	19,598,102	TI, CD	19,598,102
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 3,493,688	7,724,881	6,747,775	4,470,794	Cash	4,470,794
Other Revenues	(464,154)	322,330	68,362	(210,186)	Cash	(210,186)
Current Funds - Restricted:						
Federal Grants	(573,392)	8,842,665	8,840,500	(571,227)	Cash, Rec	(571,227)
Other Gifts, Grants, and Contracts	1,661,932	1,595,645	1,682,955	1,574,622	Cash	1,574,622
Auxiliary Enterprises	1,595,734	4,102,543	4,396,848	1,301,429	Cash, TI	1,301,429
Loan Fund	34,499			34,499	Cash, Rec	34,499
Endowment	893,452	3,421		896,873	Cash, Rec	896,873
Plant	32,585,184	184,180	1,385,961	31,383,403	Cash, TI	31,383,403
<u>Lincoln University:</u>						
Current Funds	\$ 10,015,207	22,077,118	20,277,565	11,814,760	Cash, TI, Rec, Pre Exp	11,814,760
<u>Missouri Southern State University:</u>						
Current Funds	\$ 90,187,292	57,739,473	58,732,970	89,193,795	Cash, Rec, Inv, Eq, Pre Exp, Other	120,798,236

See page 115 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

Name of Fund or Source	Balance June 30, 2012	Receipts	Expenditures	Balance June 30, 2013 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Missouri Western State University:</u>						
\$						
Education and General:						
Student Fees		31,465,858	31,465,858	0		
Interest Income		147,689	147,689	0		
State Vocational Reimbursements		15,000	15,000	0		
Reimbursement from Auxiliary		300,000	300,000	0		
Community Support		1,239,178	1,239,178	0		
Miscellaneous Income		384,199	384,199	0		
Auxiliary Services:						
Student Fees		1,717,118	1,717,118	0		
Sales and Services		10,543,981	10,543,981	0		
Community Support		25,000	25,000	0		
Interest Income		681,868	681,868	0		
Federal Interest Rebate		306,120	306,120	0		
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$ 15,047,929	54,703,687	47,615,529	22,136,087	Cash, Inv, Rec	28,375,115
Designated	5,452,058	8,998,265	7,982,214	6,468,109	Cash, Inv, Rec	6,719,420
Auxiliary Enterprises	2,230,553	24,258,812	24,258,812	2,230,553	Cash, Inv, Rec	17,755,782
Restricted	817,778	10,642,532	10,903,926	556,384	Cash, Rec	594,291
Loan Fund	2,699,832	33,117	323,839	2,409,110	Cash, Rec	2,410,440
Plant Fund:						
Renewals and Replacements	4,098,277	161,543	(7,991)	4,267,811	Cash, Rec	4,274,414
Debt Service	4,432,515	7,464,664	5,579,164	6,318,015	Cash, TI, Rec	7,836,314
Investment in Plant	72,737,223	2,046,705	1,885,818	72,898,110	Other	153,508,372
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 49,101,453	146,795,180	137,037,543	58,859,090	Cash, TI, Inv, Rec, Pre Exp	71,777,391
Loan Fund	1,050,405	157,880	184,503	1,023,782	Cash, Rec	4,759,406
Endowment and Similar Funds	4,448,311	(117,425)		4,330,886	Cash, Rec	4,330,886
Plant Fund	257,215,303	29,194,160	75,562,560	210,846,903	Cash, Inv, Rec, Other	412,849,255
Agency Fund	177,654	518,357	481,042	214,969	Cash, Rec	242,476

See page 115 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

Name of Fund or Source	Balance June 30, 2012	Receipts	Expenditures	Balance June 30, 2013 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 61,391,754	98,493,326	95,205,076	64,680,004		
Designated Fund	3,033,671	289,831		3,323,502		
Endowment	766,482	12,706		779,188		
Total General Operating Fund	<u>65,191,907</u>	<u>98,795,863</u>	<u>95,205,076</u>	<u>68,782,694</u>	Cash, Rec, Inv, Other	95,386,746
Other Funds:						
Designated Fund	18,947,853	26,197,263	24,833,702	20,311,414	Cash, Rec, Inv, Other	21,131,202
Auxiliary Fund	124,313,954	52,897,971	50,312,830	126,899,095	Cash, Rec, Inv, Other	228,073,608
Restricted and Loan Fund	4,277,349	13,342,712	13,499,800	4,120,261	Cash, Rec, Inv, Other	16,197,445
Plant Fund	198,582,739	3,012,267	1,513,185	200,081,821	Cash, Rec, Inv, Other	219,847,723
West Plains Fund	22,402,083	6,950,657	7,622,048	21,730,692	Cash, Rec, Inv, Other	24,147,799
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 18,661,585	78,052,358	75,695,961	21,017,982	Cash, TI, Rec, Inv	46,087,820
Current Funds - Restricted	116,978	7,824,203	7,402,297	538,884	Cash, Rec	8,847,843
Plant Fund	12,945,859	143,961	9,923,187	3,166,633	Cash, TI, CWIP, Other	227,861,197
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (3,503,821)	2,057,149	1,882,807	(3,329,479)	Cash, TI, Rec, Inv	1,513,259
Restricted Funds	57,885	299,931	300,682	57,134	Cash, TI, Rec, Inv	182,577
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 34,557,535	2,366,814,084	2,385,600,761	15,770,858	Cash	15,770,858
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 155,463	2,465,396	2,462,167	158,692	Cash	158,692
Bellefontaine Habilitation Center	605,970	2,597,963	2,529,769	674,164	Cash	674,164
Center for Behavioral Medicine	36,563	579,232	572,401	43,394	Cash	43,394
Central Missouri Regional Center	409,458	6,729,005	6,783,714	354,749	Cash	354,749
Cottonwood Residential Treatment Center	949	4,219	4,508	660	Cash	660
Fulton State Hospital	356,062	1,240,125	1,291,122	305,065	Cash	305,065
Hannibal Regional Center	216,836	2,864,303	2,930,429	150,710	Cash	150,710
Hawthorn Children's Psychiatric Hospital	5,764	16,990	15,843	6,911	Cash	6,911
Higginsville Habilitation Center	479,690	1,959,271	1,819,721	619,240	Cash	619,240
Joplin Regional Center	225,654	2,116,097	2,185,470	156,281	Cash	156,281
Kansas City Regional Center	1,322,685	12,538,366	12,733,958	1,127,093	Cash	1,127,093
Kirksville Regional Center	87,854	1,148,202	1,168,094	67,962	Cash	67,962

See page 115 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

Name of Fund or Source	Balance June 30, 2012	Receipts	Expenditures	Balance June 30, 2013 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF MENTAL HEALTH:						
(continued):						
Marshall Habilitation Center	476,703	2,072,482	2,140,461	408,724	Cash	408,724
Metro St. Louis Psychiatric Center	7,300	54,296	20,297	41,299	Cash, CS	57,580
Nevada Habilitation Center	194,334	775,888	797,314	172,908	Cash	172,908
Northwest Mo. Pyschiatric Rehabilitation Center	111,314	294,690	291,746	114,258	Cash	114,258
Poplar Bluff Regional Center	288,866	2,775,687	2,883,712	180,841	Cash	180,841
Rolla Regional Center	329,792	1,903,126	2,019,217	213,701	Cash	213,701
Sikeston Regional Center	312,174	2,052,891	2,231,405	133,660	Cash	133,660
Southeast Mo. Mental Health	278,000	2,401,695	2,403,565	276,130	Cash	276,130
Southeast Mo. Residential Services	62,669	883,871	839,124	107,416	Cash	107,416
Southwest Mo. Mental Health	561	282,842	282,463	940	Cash	940
Springfield Regional Center	342,695	3,358,906	3,458,264	243,337	Cash	243,337
St. Louis Developmental Dis. Treatment Center	1,192,371	2,829,449	3,867,538	154,282	Cash	154,282
St. Louis Regional Center	1,127,973	9,913,320	10,274,258	767,035	Cash	767,035
St. Louis Psychiatric Rehabilitation Center	572,322	3,035,634	3,041,064	566,892	Cash	566,892
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 186,597	250,224	282,681	154,140	Cash	154,140
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 128,579	1,915,812	1,918,103	126,288	Cash, Repo	126,288
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees		142,011,550		142,011,550	Cash, TI	142,011,550
Investment Income		7,312,448		7,312,448	Cash, TI	7,312,448
Member Premium-Public Entities		8,215,776		8,215,776	Cash, TI	8,215,776
Rebates		11,339,640		11,339,640	Cash, TI	11,339,640
Missouri Savings Bond Account	870	23,107	22,889	1,088	Cash	1,088
Old Age Survivors Disability and Health						
Insurance Trust Fund	3,740	265,809,502	265,809,546	3,696	Cash	3,696
State of MO Cafeteria Plan Account	21,974	297,503	298,741	20,736	Cash	20,736
Commuter Benefits Refund Account		108	108	0		

See page 115 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

Name of Fund or Source	Balance June 30, 2012	Receipts	Expenditures	Balance June 30, 2013 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 131,387	3,110,768	3,130,582	111,573	Cash	111,573
Veterans' Home Foundation	830,624	495,946	423,767	902,803	Cash, CD, CS, Rec	902,803
Resident Fiduciary Account		17,701	17,676	25	Cash	25
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	227,949	2,819,396	2,931,136	116,209	Cash	116,209
Fiduciary Residents Cash Fund		61,653	61,653			
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	96,613	3,963,659	3,970,658	89,614	Cash	89,614
Mo. Veterans' Home, St. James:						
VA Fiduciary		17,204	17,204	0		
Residents Cash Fund	155,356	2,717,338	2,788,963	83,731	Cash	83,731
Social Security Beneficiaries Account		38,343	36,854	1,489	Cash	1,489
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	483,208	6,482,012	6,508,704	456,516	Cash	456,516
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	203,668	793,692	954,269	43,091	Cash	43,091
Fiduciary Fund	147,295	22,328	8,122	161,501	Cash	161,501
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	279,196	2,058,761	2,013,798	324,159	Cash	324,159
Fiduciary Fund	251,608	121,279	80,900	291,987	Cash	291,987
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System						
Judicial Plan	\$ 7,581,882,309	1,068,957,855	656,818,197	7,994,021,967	Cash, Rec, TI, Eq	8,516,489,118
Mo. State Employees						
Life and LTD Insurance Program	(59,092)	29,453,832	29,434,429	(39,689)	Cash, Rec, TI	4,228,722
Deferred Compensation System of Missouri	849,754		332,665	517,089	Cash, Rec, TI, Eq	3,617
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region:						
Excel Day Treatment - Canteen Fund	\$ 5		5	0		
Mount Vernon Treatment Center - Trust Fund	166	6,082	4,707	1,541	Cash	1,541
Gentry Residential Treatment Center - Trust Fund	15	262	221	56	Cash	56
Rich Hill Youth Development Center - Trust Fund	584	2,171	2,450	305	Cash	305
Delmina Woods - Trust Fund	327	1,325	1,311	341	Cash	341

See page 115 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2013**

Name of Fund or Source	Balance June 30, 2012	Receipts	Expenditures	Balance June 30, 2013 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF SOCIAL SERVICES:						
(continued):						
Northeast Region:						
Northeast Community Treatment - Canteen Fund	443		443	0		
Northeast Community Treatment - Trust Fund	123	43	96	70	Cash	70
Cornerstone - Trust Fund	24	25		49	Cash	49
Fulton Treatment Center - Trust Fund	2,215	5,153	6,287	1,081	Cash	1,081
Rosa Parks Center - Trust Fund	58	43	42	59	Cash	59
Camp Avery Park Camp - Trust Fund	61	5	20	46	Cash	46
Montgomery City Youth Center - Trust Fund	16,281	19,435	19,390	16,326	Cash	16,326
Northwest Region:						
Langsford House - Trust Fund	678	2,447	2,908	217	Cash	217
Northwest Regional Youth Center - Trust Fund	3,381	17,359	14,868	5,872	Cash	5,872
Riverbend Treatment Center - Trust Fund	523	12,641	10,145	3,019	Cash	3,019
Watkins Mill Park Camp - Trust Fund	2,994	19,272	19,843	2,423	Cash	2,423
Waverly Regional Youth Center - Trust Fund	2,840	19,159	13,845	8,154	Cash	8,154
Southeast Region:						
W.E. Sears - Trust Fund	1,126	368	392	1,102	Cash	1,102
Girardot Center - Trust Fund	333	9,016	9,157	192	Cash	192
Sierra Osage Treatment Center - Trust Fund	1,707	15,733	14,526	2,914	Cash	2,914
W.E. Sears Youth Center - Canteen Fund	3,272	36,873	30,847	9,298	Cash	9,298
New Madrid Bend Youth Center - Trust Fund	3,290	13,274	14,259	2,305	Cash	2,305
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	1,053	16,134	14,365	2,822	Cash	2,822
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 83,343,852	49,843,529	46,551,351	86,636,030	Cash, TI, Rec	86,636,030
MoDOT and MSHP Medical and Life Insurance	32,125,059	115,950,171	116,453,584	31,621,646	Cash, TI, Rec, CD	52,157,011
Mo Highway and Transportation Com Self Insurance	(8,442,470)	25,193,675	15,421,075	1,330,130	Cash, TI, Rec	86,601,259
Mo Transportation Finance Corp	96,617,096	2,595,353	108,599	99,103,850	Cash, TI, Rec	99,107,128
Motor Carrier Services	4,262,605	187,736,924	186,758,430	5,241,099	Cash, TI, Rec	5,241,099
STATE TREASURER'S OFFICE:						
BPB 1991: Depreciation Reserve	\$ 1,006,539	11,242	6,539	1,011,242	Cash, Repo	1,011,242
TOTAL NON-APPROPRIATED FUNDS	\$ 9,794,723,848	5,537,413,000	5,005,708,481	10,326,428,367		13,008,296,040

(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, 2012, 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 2012 Financial and Statistical Report.

(b) TI - Temporary Investments Rec - Accounts Receivable CD - Certificate of Deposit CWIP - Construction Work In Progress Bldg - Buildings
Eq - Equipment Inv - Inventories CS - Common Stock Pre Exp - Prepaid Expenses Repo - Repurchase Agreement

(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.