



Missouri Department of Revenue

**Comprehensive Annual
Financial Report
(CAFR)**

Fiscal Year Ended June 30, 2002

***A Component Unit of the State of Missouri
Combined Annual Financial Report of the
Director of Revenue and State Treasurer***



Missouri Department of Revenue

Introductory

The Introductory Section contains material to familiarize the reader with the contents of the report, organizational structure, and operation of the department.

Introductory Section

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Missouri Department of Revenue

Comprehensive Annual Financial Report (CAFR)

Fiscal Year Ended June 30, 2002

Combined Annual Financial Report
of the
Director of Revenue and State Treasurer

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May 22, 2003

The Honorable Bob Holden and
Members of the General Assembly:

I am pleased to submit the Comprehensive Annual Financial Report of the Missouri Department of Revenue for the fiscal year ended June 30, 2002.

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

1. The Introductory Section includes a summary of the Department of Revenue's strategic plan, general information, and the organization of the department.
2. The Financial Section includes a management discussion and analysis, the financial statements, and related footnotes.
3. The Statistical Section includes schedules depicting tax and fee collections and distributions.

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

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

Sincerely,

Carol Russell Fischer

Simplify

Mission

Improving what we do to make the government work for you. We:

- *Collect taxes and fees to provide resources to serve the needs of Missouri*
- *Ensure compliance with driver licensing and related laws to help keep Missouri's roads safe*
- *Provide assurance of ownership needed for buying, selling, and financing motor vehicles and marine craft*

Values

We are dedicated to serving our customers fairly and with the highest level of integrity. We value our:

Bottom Line

Measuring our performance and communicating results

Front Line

Involving all employees in improving our performance

Customer Line

Asking customers what they want and ensuring the lines of communication are open so they can tell us

Outcomes

- *Increased customer satisfaction*
- *Increased voluntary compliance*
- *Decreased cost of compliance*
- *Increased quality performance*

Strategic Issues

- *Improve internal and external communication*
- *Develop systematic customer complaint and query management tools*
- *Expand alternative service delivery methods*
- *Improve legislative support processes*
- *Make the Department of Revenue a great place to work*
- *Ensure the viability of information technology*
- *Explore alternative funding sources for the department*
- *Improve central office support of field operations*
- *Ensure security and privacy*
- *Ensure workforce diversity*
- *Improve and standardize departmental measures*

Continue improvement and achieve targets on key operational products and key support products

Key Operational Products

Division of Taxation and Collection:

- *Individual Income Tax Return*
- *Sales Tax Return*
- *Sales Tax Audit*
- *Corporate Income Tax Return*
- *Corporate Income Tax Audit*
- *Business Tax Collection Case*
- *Individual Income Tax Collection Case*
- *Withholding Tax Return*
- *Fuel Tax Return*

Division of Motor Vehicle and Drivers Licensing:

- *Field Office Operation*
- *Driver License - Initial*
- *Driver License - Renewal*
- *Motor Vehicle Title*
- *Motor Vehicle Registration*
- *Insurance Verification*

Key Support Products

Division of Administration:

- *Criminal Investigation Case*
- *Performance Management Plan*
- *Purchasing Process*
- *Mail Process*

General Counsel's Office:

- *Regulations – Taxation and General*
- *Regulations – Motor Vehicle and Drivers Licensing*

Revenue Technology:

- *Website Plan*
- *Network Plan*



Missouri Department of Revenue

Overview

The Overview provides a description of the Department of Revenue, an organization chart, and a list of principal officials.

Generally Accepted Accounting Principles (GAAP) require that the reporting entity provide a Management Discussion and Analysis. This Overview complements the analysis and should be read in conjunction with it. The Department of Revenue's Management's Discussion and Analysis begins on page 1.

REPORTING ENTITY

The People of Missouri created the Department of Revenue (department) when they adopted Article IV, Section 12, of the 1945 Constitution of Missouri.

The department serves as the central collection agency for all state revenues.

The Department of Revenue serves as the central collection agency for state revenues.

The primary duties of the department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

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

Three divisions administer the operations of the department. They are the Divisions of Administration, Motor Vehicle and Drivers Licensing, and Taxation and Collection. The directors of each of these divisions are appointed by the Director of Revenue.

The number of employees authorized by the legislature for Fiscal Year 2002 was 2,019 with an operating budget of \$94,105,529. The operations of the Highway Reciprocity Commission (HRC) are included in the financial statements. HRC was organized under the department as a "Type II transfer" as is defined in Appendix B of the Reorganization Act of 1974 (RSMo). The State Tax

Commission and State Lottery Commission, although organized within the department, are administered separately and therefore not included in the financial statements.

Effective July 12, 2002, pursuant to Executive Order 02-03 and Senate Bill 1202, HRC transferred from the jurisdiction of the Department of Revenue to the Missouri Department of Transportation (MoDOT). Effective with the transfer, HRC operations are no longer part of the department's reporting entity.

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

OFFICE OF THE DIRECTOR

Director of Revenue

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

Deputy Director

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

The number of employees authorized by the legislature for Fiscal Year 2002 was 2,019 with an operating budget of \$94.11 million.

Overview

Budget Office

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

Center for Performance Excellence

The Center for Performance Excellence facilitates the improvement of the department's performance by developing the department's strategic plan around its key products and outcomes, organizing and leading teams designed to improve responsiveness to customer wants and needs, and implementing a department-wide career development plan and training for employees.

General Counsel

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

Internal Audit

Internal Audit reviews and evaluates the department's administrative, operational, and internal accounting controls to ensure their

adequacy for safeguarding the department's assets. Internal Audit appraises the effectiveness and efficiency of resource use and reports findings and recommendations to department management.

Revenue Technology

Revenue Technology provides leadership, oversight, and advice in the area of information technology to help the department accomplish strategic goals and program objectives.

Office of Legislation and Regulations

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

DIVISION OF ADMINISTRATION

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

The Division of Administration provides service and administrative support to the department.

Criminal Investigation Bureau

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

Financial and General Services Bureau

The Financial and General Services Bureau provides financial and general services to the department. Accounting Services processes and records departmental expenditures, prepares the Department of Revenue Comprehensive Annual Financial Report, monthly spending plans, fiscal note responses, the division's budget request, coordinates the preparation of monthly financial statements, provides control and record keeping of the department's fixed assets, and monitors telecommunication costs. Delivery Services maintains and schedules vehicles and performs deliveries. The Investment and Cash Management Office provides deposit and accounting document approval for all monies received and coordinates investment and collateralization of nonstate funds under the department's control. The Mail Service Center handles incoming and outgoing mail. Purchasing Services coordinates procurement activities. Central Stores receives, stores, and distributes supplies, forms, and new fixed assets. The Warehouse and Archive Center archives approximately 50,000 boxes of nonpermanent department records and provides temporary storage for overflow supplies and forms. Facilities coordinates with the Office of Administration regarding the maintenance and improvement of the

work environment within the department and performs telephone moves and installations.

Human Resource Services Bureau

Human Resource Services provides employment opportunities and employee relations' services to all employees within the department. Employment Services coordinates the department's payroll, organizes all aspects of hiring, maintains official personnel files, and handles workers' compensation and unemployment claims. The Human Relations Officer provides informal problem resolution assistance and consultations to management and staff and promotes a positive work environment. The Manager of Human Resource Services coordinates compensation and classification issues, revises, creates, and interprets departmental policy, prepares the Affirmative Action Plan, and oversees the SAM II HR system and report generation.

Technology Services Bureau

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

Division Director's Office

The Division Director's Office is responsible for the overall administration of the four bureaus described above.

DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING

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

The Division of Motor Vehicle and Drivers Licensing administers Missouri statutes relating to the licensing of drivers and titling and registration of motor vehicles, all-terrain vehicles, trailers, and marine craft.

Driver and Vehicle Services Bureau

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

In addition, the bureau is responsible for suspending and revoking, when applicable, driver licenses, driving permits, and vehicle registrations. This bureau processes and maintains records relating to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse and lose laws for alcohol/drug offenses, failure to appear in court for traffic violations, and the safety responsibility (mandatory insurance) laws for uninsured motorists.

Customer Assistance Bureau

The Customer Assistance Bureau is responsible for directing the operations of the 11 branch and 171 agent offices throughout the state. Branch offices are staffed by state employees. Agent offices, located in almost every county in Missouri and in major metropolitan areas of the state, are independently operated by contractual agents. Agents have statutory authority to charge customers service fees ranging from \$2.50 to \$5.00 for each motor vehicle or driver license transaction. The bureau oversees the processing and issuance of all driver and nondriver licenses and school bus permits and the certification of third party testers. In addition, it oversees various phone centers to help customers with their driver and vehicle transactions.

Information Technology Bureau

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

Division Director's Office

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

DIVISION OF TAXATION AND COLLECTION

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

The Division of Taxation and Collection administers Missouri's tax laws.

Accounting Services Office

Accounting Services is responsible for cashiering and depositing tax and fee collections, branch and agent office accounting and return check collection, division mail distribution, divisional accounting and financial statement preparation, document security enforcement, centralized filing systems, word processing and microfilming functions, and division forms and publication orders.

Business Tax

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

Customer Assistance

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

Field Audit (In-state and Out-state)

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

Information Technology

Information Technology (IT) is responsible for the technical analysis, design, development, implementation, and maintenance of the division's data processing systems. IT provides quality assurance, program maintenance, and technical support for electronic data processing communications, systems programming, and data

Overview

base administration. IT also provides personal computer software training, in-house programmer training, system training to division personnel, and administers electronic media including an Internet web site and forms by fax for the division.

Personal Tax

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

Division Director's Office

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

HIGHWAY RECIPROCITY COMMISSION

The Missouri Highway Reciprocity Commission (HRC) is a member of the International Registration Plan and is authorized to negotiate and enter into reciprocal agreements or arrangements with other jurisdictions, the District of Columbia, territories, and possessions of the United States and foreign countries

The Highway Reciprocity Commission enters into reciprocal agreements with other states and jurisdictions to coordinate collection of fuel taxes and registration and license fees from commercial vehicle operators.

concerning commercial motor vehicle registration fees for interstate use of the highways. The HRC is also a member of the International Fuel Tax Agreement that enables it to collect fuel taxes under base state reporting.

SUMMARY OF BUDGETARY CONTROL

The Department of Revenue's (department) annual budget is prepared principally on the cash basis and represents departmental appropriations recommended by the Governor and passed by the state legislature prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, the department may request supplemental amounts during the next legislative session by the same process it requested original appropriations. The state legislature appropriates money to the department at the divisional level. Expenditures cannot exceed the appropriation amounts at the General Assembly appropriated level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year. The budgetary basis differs from generally accepted accounting principles. Therefore, amounts stated in the accompanying schedules of appropriation and expenditures – budget and actual are presented on the budgetary basis, that is, the cash basis. The schedules begin on page 36.

MANAGEMENT RESPONSIBILITIES AND REPRESENTATIONS

The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the Department of Revenue's (department) financial position and results of operations.

The department's system of internal accounting controls is designed to provide reasonable assurance that (1) transactions are executed in accordance with management's authorizations; (2) assets are protected against loss from unauthorized use or disposition; and (3) financial records are reliable to prepare financial statements and maintain accountability of assets and obligations.

The department-wide financial statements are prepared on the accrual basis of accounting and the fund statements are prepared on the modified accrual basis in conformity with generally accepted accounting principles.

PENSION AND OTHER EMPLOYEE BENEFITS

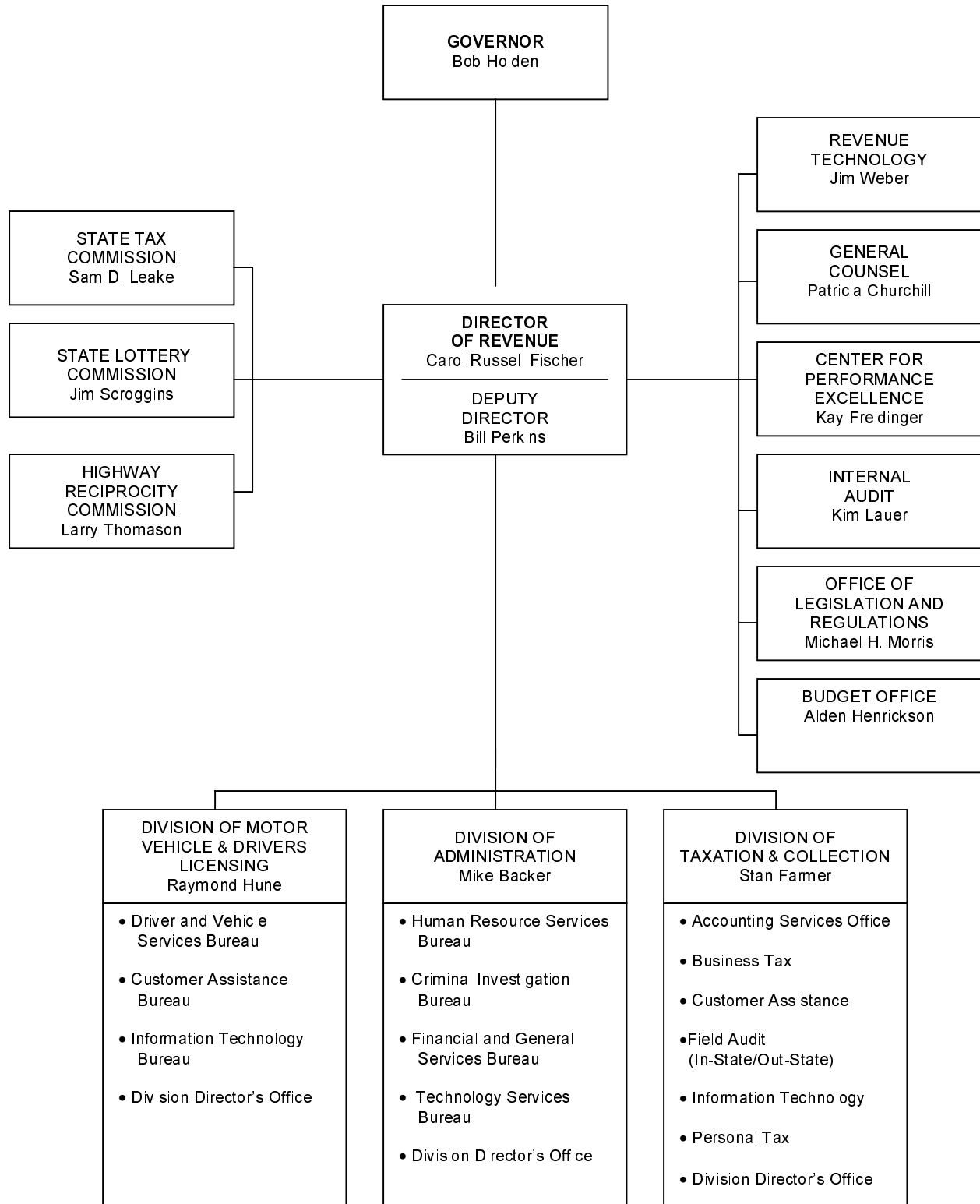
The Department of Revenue's (department) employees are covered under the Missouri State Employees' Retirement System (MOSERS). The Office of Administration makes the contribution to MOSERS for the department's employees. Beginning on page 34 of the Notes to the Financial Statements is additional information about employee pensions and other benefits.

AUDIT

The accompanying financial statements have not been audited by an independent auditor. The financial statements have been marked unaudited.

Department of Revenue

Organizational Chart



DEPARTMENT OFFICIALS

Carol Russell Fischer
Director

Bill Perkins
Deputy Director

Patricia Churchill
General Counsel

Jim Weber
Chief Information Officer

Mike Backer
Director of Administration

Raymond Hune
*Director of Motor Vehicle and
Drivers Licensing*

Stan Farmer
Director of Taxation and Collection

Larry Thomason
Director of Highway Reciprocity Commission



Missouri Department of Revenue

Financial

The Financial Section includes the Management Discussion and Analysis, basic department-wide and fund financial statements, proprietary funds and fiduciary funds statements, notes to the financial statements, budgetary comparison schedules, combining fund financial statements, and capital assets schedules.



Missouri Department of Revenue

Management Discussion and Analysis

The Management Discussion and Analysis provides a summary of the Department of Revenue's fiscal year financial activities.

This discussion and analysis of the Missouri Department of Revenue's (department) financial performance provides a summary of the department's financial activities for the fiscal year ended June 30, 2002. Consider the information presented here in conjunction with additional information in the Introductory Section beginning on page v and the department's financial statements beginning on page 13.

FINANCIAL HIGHLIGHTS

The liabilities of the Department of Revenue (department) exceeded its assets at June 30, 2002, by \$36 million. The department's total net assets decreased by \$15 million. This decrease is mainly attributable to an increased distribution amount owed to cities and counties at June 30, 2002, for Fiscal Year 2002 motor fuel tax collections.

At June 30, 2002, the governmental funds that the department deposits to and/or operates from had a combined ending negative fund balance of \$14.8 million, a decrease of \$15.8 million compared to Fiscal Year 2001. This balance includes \$1,000 reserved for encumbrances and \$3.5 million reserved for inventory, leaving a negative unreserved fund balance of \$18.4 million.

The department's negative unreserved fund balance is due to paying Fiscal Year 2002 liabilities with Fiscal Year 2003 appropriations (mainly motor fuel tax collections owed to cities and counties). The department's total debt increased by \$2 million during Fiscal Year 2002. The key factor in this increase was the Article X refund liability of \$6 million owed to taxpayers at June 30, 2002.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

DEPARTMENT-WIDE FINANCIAL STATEMENTS

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

The *Statement of Activities* presents information showing how the department's net assets changed during the fiscal year. The department records changes in net assets when the underlying event occurs, *regardless of the timing of related cash flows*. Therefore, some revenues and expenses reported in this statement will only result in cash

flows in future fiscal years (for example, uncollected taxes and earned but unused vacation leave).

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

FUND FINANCIAL STATEMENTS

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

Governmental funds account for the same functions reported as *governmental activities* in the department-wide financial statements. However, unlike the department-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the department's near-term financing requirements. The governmental fund financial statements are on pages 15 through 17.

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

Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Motor Fuel Tax Fund, School District Trust Fund, and the State Highway and Transportation Department Fund. These funds are major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the *combining statements* beginning on page 47.

BUDGETARY COMPARISON SCHEDULES

The Department of Revenue (department) receives an annual appropriated budget from some of the governmental funds. To demonstrate compliance with the budget, budgetary comparison schedules begin on page 36. These schedules provide original and final appropriations and a comparison to actual expenditures for the General Fund and major special

revenue funds. Also included is a reconciliation from budget basis to Generally Accepted Accounting Principles (GAAP) basis.

PROPRIETARY FUNDS

The Department of Revenue (department) administers one proprietary fund, the Department of Revenue Information Fund. The department uses this fund to account for its sales of information. The department must receive appropriations to spend from the fund. The proprietary fund statements provide the same type of information as the department-wide financial statements, only in more detail. They are on pages 19 through 21.

FIDUCIARY FUNDS

The Department of Revenue (department) uses agency funds, a type of fiduciary fund, to account for resources held for the benefit of parties outside the department. Fiduciary funds are *not* included in the department-wide financial statement because the resources of those funds are *not* available to support the department. Agency funds use the accrual basis of accounting. The agency fund financial statement is found on page 22 and the detail schedule on pages 62 through 70.

During the year, the department invests, through its contracted bank, temporary surplus cash from the various agency funds. The contracted bank pools most of these funds' cash balances for investment purposes. The department invested the surplus cash in United States Treasury securities and certain federal agency securities. At June 30, 2002, these investments consisted of overnight repurchase

agreements in the amount of \$166,500,000 and term securities in the amount of \$24,815,803. The average yield on maturing investments during the year was 2.4 percent and the amount of interest earned was \$3,467,745.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the department-wide and fund financial statements. The notes to the financial statements begin on page 23.

CAPITAL ASSETS

The Department of Revenue's (department) capital assets consist of furniture and equipment. The department uses these capital assets to provide services to citizens and are *not* available for future spending. Appropriations are needed to repay any related debt (capital leases) because the capital assets cannot be liquidated to pay these liabilities.

Following is a summary of the department's capital assets net of depreciation.

SUMMARY OF THE DEPARTMENT OF REVENUE'S CAPITAL ASSETS

(net of depreciation)

| | <u>Governmental Activities</u> | | <u>Business-Type Activities</u> | | <u>Total</u> | |
|-----------------------------------|--------------------------------|-------------|---------------------------------|-------------|--------------|-------------|
| | <u>2002</u> | <u>2001</u> | <u>2002</u> | <u>2001</u> | <u>2002</u> | <u>2001</u> |
| Total Capital Assets (net) | \$ 4,220,641 | 6,823,464 | 85,134 | 129,854 | 4,305,775 | 6,953,318 |

Additional information about the department's capital assets is in note 4 on page 31.

NET ASSETS

As mentioned earlier in the Financial Highlights, the Department of Revenue's (department) net assets decreased by \$15 million during the current fiscal year. Besides the liability increase for motor fuel tax collections owed to cities and counties at June 30, 2002, the decrease also represents the decrease in the department's investment in capital assets. The department's investment in capital assets for its governmental and business type activities as of June 30, 2002, amounts to \$4.3 million (net of accumulated depreciation). The total decrease in the department's investment in capital assets for the current fiscal year was 38 percent. The decrease for governmental activities was 38 percent, and for business-type activities it was 34 percent. The

department only purchased \$360 thousand more of capital assets than it surplused during Fiscal Year 2002. The decrease in capital asset investment is because of depreciation expense.

An additional \$3.5 million of the department's net assets represents supply inventories that are subject to restrictions. They cannot be used to pay liabilities. The negative balance of *unrestricted net assets* resulted from the department paying Fiscal Year 2002 expenses with Fiscal Year 2003 appropriations (mainly motor fuel tax collections owed to cities and counties). The same situation held true for the prior fiscal year. A summary of the department's net assets follows.

SUMMARY OF DEPARTMENT OF REVENUE'S NET ASSETS

| | <u>Governmental Activities</u> | | <u>Business-Type Activities</u> | | <u>Total</u> | |
|---|--------------------------------|-------------|---------------------------------|-------------|----------------------|-------------|
| | <u>2002</u> | <u>2001</u> | <u>2002</u> | <u>2001</u> | <u>2002</u> | <u>2001</u> |
| Current and Other Assets | \$ 1,116,208,000 | | 418,000 | | 1,116,626,000 | |
| Capital Assets (net) | 4,220,641 | | 85,134 | | 4,305,775 | |
| Total Assets | <u>\$ 1,120,428,641</u> | | <u>503,134</u> | | <u>1,120,931,775</u> | |
| Long-Term Liabilities Outstanding | \$ 32,432,284 | | | | 32,432,284 | |
| Other Liabilities | 1,123,869,716 | | 290,000 | | 1,124,159,716 | |
| Total Liabilities | <u>\$ 1,156,302,000</u> | | <u>290,000</u> | | <u>1,156,592,000</u> | |
| Net Assets: | <u>\$ (35,873,359)</u> | | <u>213,134</u> | | <u>(35,660,225)</u> | |
| Invested in Capital Assets, Net of Related Debt | \$ 4,222,641 | | 85,134 | | 4,307,775 | |
| Restricted | 3,516,000 | | 159,000 | | 3,675,000 | |
| Unrestricted | (43,612,000) | | (31,000) | | (43,643,000) | |
| Total Net Assets | <u>\$ (35,873,359)</u> | | <u>213,134</u> | | <u>(35,660,225)</u> | |

Governmental activities decreased the department's net assets by \$15,156,000, thereby accounting for 99.8 percent of the total decrease in the net assets of the department. Business-type activities decreased the department's net assets by \$32,000

accounting for only .2 percent of the total decrease in the department's net assets. Changes in net assets are shown below.

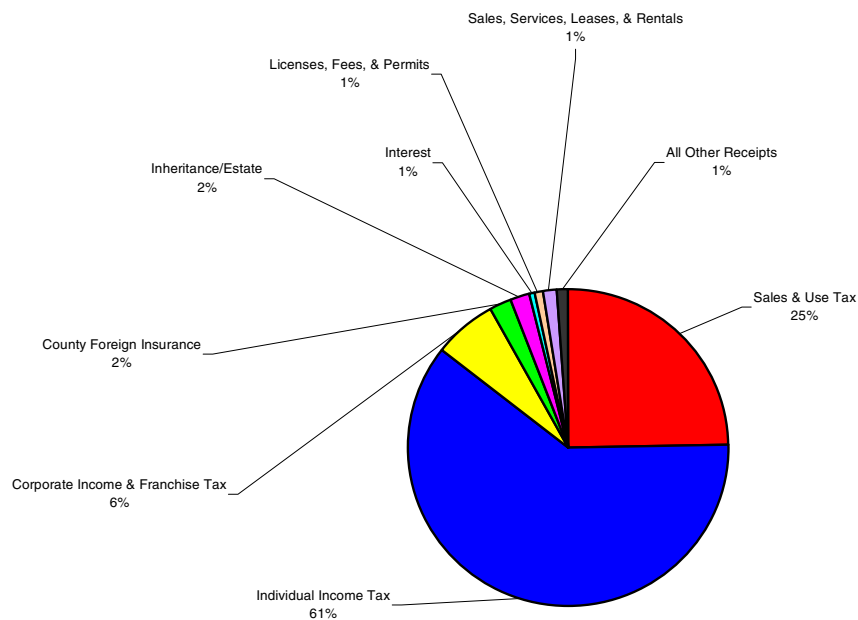
| SUMMARY OF DEPARTMENT OF REVENUE'S CHANGES IN NET ASSETS | | | |
|---|--------------------------------|---------------------------------|---------------------|
| | <u>Governmental Activities</u> | <u>Business-Type Activities</u> | <u>Total</u> |
| | <u>2002</u> | <u>2002</u> | <u>2002</u> |
| Revenues: | | | |
| Program Revenues: | | | |
| Charges for Services | \$ | 2,913,000 | 2,913,000 |
| Operating Grants and Contributions | 494,000 | | 494,000 |
| Appropriations | 266,025,000 | | 266,025,000 |
| General Revenues: | | | |
| Corporate Income Tax | 136,206,000 | | 136,206,000 |
| Individual Income Tax | 3,518,551,000 | | 3,518,551,000 |
| Licenses, Permits, and Fees | 357,381,000 | | 357,381,000 |
| Motor Fuel Tax | 627,196,000 | | 627,196,000 |
| Sales and Use Tax | 2,697,618,000 | | 2,697,618,000 |
| Other Revenues | 538,438,000 | | 538,438,000 |
| Total Revenues | \$ 8,141,909,000 | 2,913,000 | 8,144,822,000 |
| Expenses: | | | |
| Operating | \$ 81,304,000 | 895,594 | 82,199,594 |
| Distributions | 197,385,000 | | 197,385,000 |
| Depreciation | 2,987,117 | 28,406 | 3,015,523 |
| Provision for Transmittal to State | | | |
| Treasury | \$ 7,875,389,000 | 2,021,000 | 7,877,410,000 |
| Total Expenses and Transmittal | \$ 8,157,065,117 | 2,945,000 | 8,160,010,117 |
| (Increase) in Net Assets | \$ (15,156,117) | (32,000) | (15,188,117) |
| Net Assets – June 30, 2001 | 6,423,000 | 245,000 | 6,668,000 |
| Prior Period Adjustment | (27,140,000) | | (27,140,000) |
| Net Assets – June 30, 2002 | \$ (35,873,000) | 213,000 | (35,660,000) |

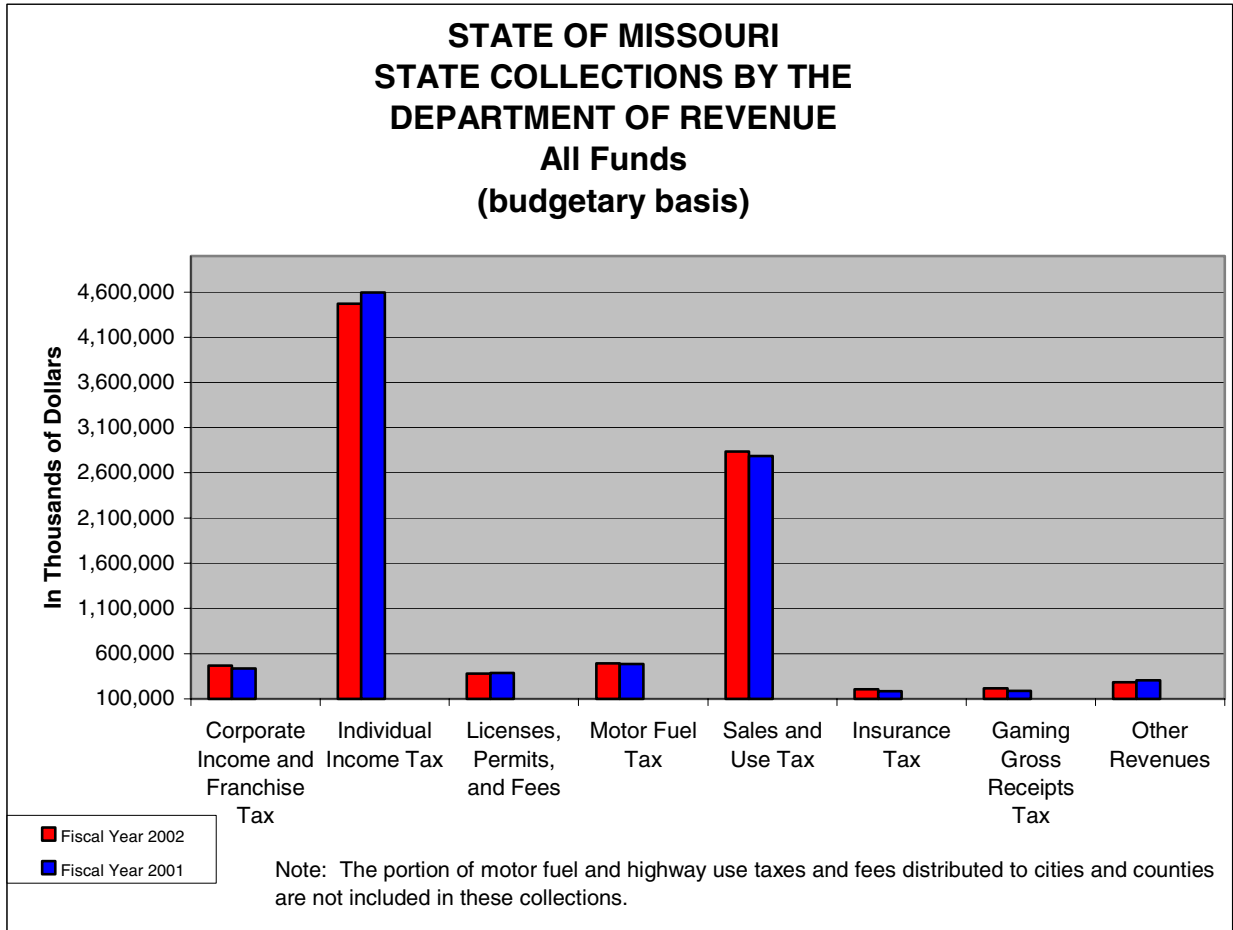
DEPARTMENT OF REVENUE COLLECTIONS

General Fund collections decreased by \$112 million or 1.5 percent. Most of this decrease is because of the sluggishness of the Missouri economy compared to previous years. State money collected by the Department of Revenue (department) totaled \$9.56

billion in Fiscal Year 2002, a decrease of .09 percent over Fiscal Year 2001. The department collected 97 percent of the state's General Fund collections. The department collected 52 percent of all state funds' collections. The graph below shows the percent of state of Missouri General Fund collections by source. The graph on the next page shows department collections for all state funds.

MISSOURI COLLECTIONS BY SOURCE General Fund Fiscal Year 2002 (budgetary basis)





DEPARTMENT OF REVENUE EXPENSES

The Department of Revenue's expenses by major category are shown below. Decreases in

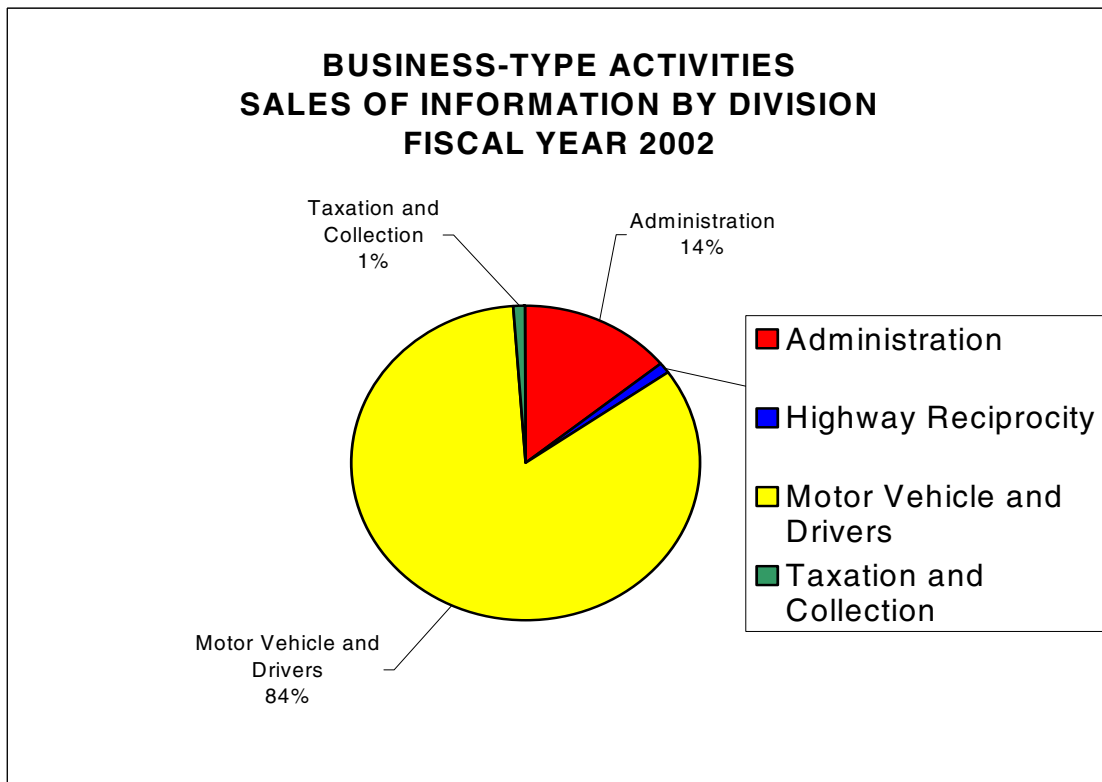
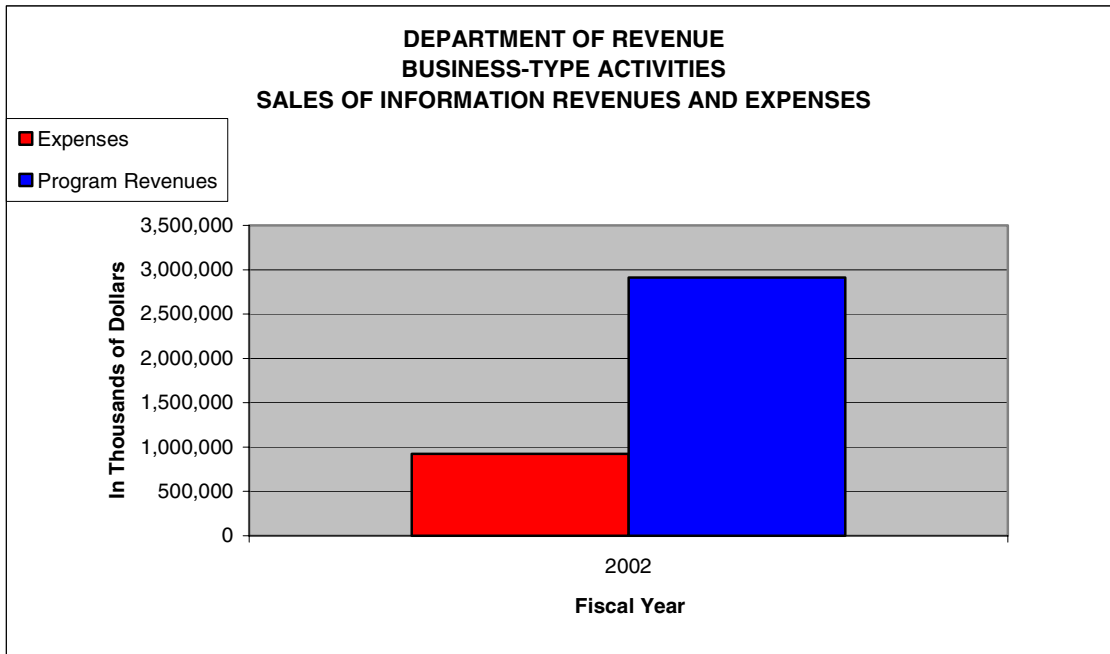
expenses were mainly because of additional budget withholdings needed to balance the Missouri budget as required by the Constitution of Missouri.

| | 2002 | % of Total | 2001 | % Increase/ Decrease from 2001 |
|--|-----------------|---------------|---------------|--------------------------------------|
| Personal Service | \$53,028 | 65% | 56,839 | (6.7)% |
| Expense and Equipment | 28,629 | 35 | 31,773 | (9.9) |
| Total Department of Revenue Government Expenses | \$81,657 | 100% | 88,612 | (7.8)% |

BUSINESS-TYPE ACTIVITIES

activities' revenues and expenses are summarized in the graphs below.

The Department of Revenue's business-type



FINANCIAL ANALYSIS OF THE GOVERNMENT FUNDS

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

GOVERNMENTAL FUNDS

The focus of the Department of Revenue's (department) *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the department's financing requirements. In particular, *unreserved fund balance* serves as a useful measure of the department's net resources available for spending at the end of the fiscal year.

As mentioned earlier in this Management Discussion and Analysis, at the end of the current fiscal year, the department's governmental funds reported a combined ending negative fund balance of \$14.8 million, a decrease of \$15.8 million over the prior year. The negative *unreserved fund balance* is a result of the department spending Fiscal Year 2003 appropriations to pay for Fiscal Year 2002 expenditures (mainly motor fuel tax distributions to cities and counties). The positive fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed to liquidate \$1,000 of contracts and purchase orders of the prior period and \$3.5 million represents inventory.

The General Fund and the State Highway and Transportation Department Fund (SHTDF) are the chief operating funds of the department. At the end of the current fiscal year, unreserved negative fund balance of the General Fund was \$1.5 million while the total negative fund balance was \$1.1 million. The SHTDF's unreserved negative fund balance was \$1.5 million and its total negative fund balance was \$1.2 million.

The fund balance of the department's General Fund increased by \$120 thousand during the current fiscal year. The key factor in this growth was an increase in the postage inventory the department carried at the end of Fiscal Year 2002 over Fiscal Year 2001. The SHTDF fund balance decreased \$392 thousand. This decrease is because of the larger refunds payable and due to the state treasurer liability balances the department carried at the end of Fiscal Year 2002.

PROPRIETARY FUNDS

The Department of Revenue's (department) proprietary funds statement provides the same type of business-type activity information in the department-wide financial statements, but in more detail. Unrestricted net assets of the Department of Revenue Information Fund at the end of the year is a negative \$31 thousand. The total decrease in net assets was \$64 thousand. Other factors concerning the finances of this fund are addressed in the graphs depicting the department's business-type activities on the previous page.

TRANSFERS

The Department of Revenue Information Fund owed a \$925 thousand transfer to the State Highway and Transportation Department Fund (SHTDF) at June 30, 2002. The Motor Fuel Tax Fund owed the SHTDF \$46 million at year end and transferred \$579 million during the year. Note 9 on page 34 discusses the reasons for these transfers.

BUDGETARY HIGHLIGHTS

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

| DEPARTMENT OF REVENUE APPROPRIATION INCREASES | | |
|---|-----------|-------------------|
| FISCAL YEAR 2002 | | |
| General Fund | | |
| Fees to Counties and Collection Agency Fees | \$ | 51,000 |
| Refunds for Overpayment of Tax | | 48,341,000 |
| Motor Fuel Tax Refund | | |
| Refunds for Aviation Trust Fund | | 144,000 |
| State Highway and Transportation Department Fund | | |
| Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund | | 241,000 |
| All Other Budgeted Governmental Funds | | |
| Refunds of Tobacco and Cigarette Tax | | 297,000 |
| Refunds – Overpayment and Errors of the Workers' Compensation – Second Injury Fund | | 331,000 |
| | | <hr/> |
| Total Appropriation Increases | \$ | 49,405,000 |
| | | <hr/> <hr/> |

LONG-TERM DEBT

At the end of the current fiscal year, the Department of Revenue (department) had total debt outstanding of \$32 million. Of this amount,

\$802 thousand comprises obligations under lease/purchase, \$26 million is compensated absences, and \$5.9 million is the amount owed for Article X distributions. A table of current year debt is shown on the following page.

| DEPARTMENT OF REVENUE'S OUTSTANDING DEBT | | |
|---|--------------------------------|-------------------|
| | <u>Governmental Activities</u> | |
| | <u>2002</u> | |
| Obligations Under Lease/Purchase | \$ | 802,284 |
| Compensated Absences | | 25,730,000 |
| Article X Distributions | | 5,900,000 |
| Total | \$ | <u>32,432,284</u> |

For additional information about the department's long-term debt, refer to the Notes to the Financial Statements starting on page 32.

ECONOMIC FACTORS

The unemployment rate for the state of Missouri at June 30, 2002 was 5.4 percent, which is an increase from a rate of 4.1 percent at June 30, 2001. This compares favorably to the national average unemployment rate at June 30, 2002, of 6 percent. However, Missouri's 5.4 percent is its highest unemployment rate since February 1994. Missouri lost 55,000 jobs this fiscal year, more than any other state. These factors had an adverse impact on revenue collections.

Inflationary trends are favorable. In June 2002, the national rate was .1 percent.

Personal income increased 3.9 percent in calendar year 2001 over calendar year 2000 to \$158 billion. In calendar year 2002, it increased 3.2 percent to \$164 billion. The national increase was lower at 2.8 percent. The last six months of calendar year 2001 are the first six months of Fiscal Year 2002, and the first six months of calendar year 2002 are the last six months of Fiscal Year 2002. Income levels are 8.4

percent above the national average. Per capita income for the nation is \$25,859, and for Missouri it is \$28,029.

Missouri ranks eighteenth out of the 50 states in personal income. Missouri's personal income growth rate ranks thirty-first.

Despite the slowdown in Missouri's economy, according to Standard & Poor's, "Missouri's economy is diverse and remains stable." This was stated in Standard & Poor's explanation for giving an August 2002 Missouri general obligation bond issue the highest rating, AAA.

FINANCIAL ANALYSIS RATIOS

Financial Position

Unrestricted Net Assets to Expenses (13)%

Financial Performance

Change in Net Assets to Total Assets (1)%

Liquidity

Cash, Current Investments, and
Receivables to Current Liabilities 96%

Solvency

Long-Term Debt to Assets 2.9%

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Department of Revenue's (department) finances for all those with an interest in the department's finances. Address questions concerning the information provided in this report or requests for additional financial information to the Financial and General Services Bureau, Missouri Department of Revenue, P.O. Box 475, Jefferson City, MO 65105-0475; 573-751-7429; or Becky_lmhoff@mail.dor.state.mo.us.



Missouri Department of Revenue

Basic Financial Statements

Department-Wide and Fund Financial Statements

The basic statements provide the Department of Revenue's financial position and operating results.



Missouri Department of Revenue

Department-wide Financial Statements

The department-wide financial statements consolidate and report on all of the Department of Revenue's nonfiduciary financial activities on an accrual basis of accounting.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF NET ASSETS
JUNE 30, 2002**

(in thousands of dollars)

| | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTAL |
|---|----------------------------|-----------------------------|------------------|
| ASSETS | | | |
| Cash and Cash Equivalents (Notes 1.D. & 3) | \$ 15,708 | 43 | 15,751 |
| Investments (Notes 1.E. & 3) | 9,691 | 7 | 9,698 |
| Receivables (Note 1.G.) | 1,122,648 | 231 | 1,122,879 |
| Allowance for Doubtful Accounts (Note 1.G.) | (176,566) | (22) | (176,588) |
| Due From State Treasurer (Note 1.I.) | 107,551 | 925 | 108,476 |
| Internal Balances (Note 9) | 925 | (925) | 0 |
| Funds in Custody of State Treasurer (Note 1.J.) | 32,736 | | 32,736 |
| Postage Inventory (Note 1.K.) | 419 | 159 | 578 |
| Supply Inventory (Note 1.K.) | 605 | | 605 |
| License Plate and Tab Inventory (Note 1.K.) | 2,491 | | 2,491 |
| Capital Assets (Net of Accumulated Depreciation) (Notes 1.L. & 4) | 4,221 | 85 | 4,306 |
| Total Assets | \$ 1,120,429 | 503 | 1,120,932 |
| LIABILITIES | | | |
| Accounts Payable | 6,808 | 45 | 6,853 |
| Accrued Payroll | 1,614 | 7 | 1,621 |
| Refunds Payable (Note 1.M.) | 61,396 | | 61,396 |
| Due to Other Entities (Note 1.N.) | 48,127 | | 48,127 |
| Due to State Treasurer (Note 1.I.) | 546,719 | 238 | 546,957 |
| Deferred Revenue (Note 1.P.) | 465,908 | | 465,908 |
| Compensated Absences (Notes 1.Q., 6 & 8) | 25,730 | | 25,730 |
| Total Liabilities | \$ 1,156,302 | 290 | 1,156,592 |
| NET ASSETS | | | |
| Invested in Capital Assets, Net of Related Debt | \$ 4,222 | 85 | 4,307 |
| Restricted for Inventory | 3,517 | 159 | 3,676 |
| Unrestricted | (43,612) | (31) | (43,643) |
| Total Net Assets | \$ (35,873) | 213 | (35,660) |

**DEPARTMENT OF REVENUE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)

| FUNCTIONS/PROGRAMS | PROGRAM REVENUES | | | NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS | | | |
|---|------------------|----------------------|------------------------------------|---|-------------------------|--------------------------|-------------|
| | EXPENSES | CHARGES FOR SERVICES | OPERATING GRANTS AND CONTRIBUTIONS | APPROPRIATIONS | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTAL |
| Governmental Activities: | | | | | | | |
| Personal Service Expense and Equipment (Note 2.D.) | \$ 51,142 | | 14 | 53,167 | 2,039 | | 2,039 |
| Article X Distributions (Note 7) | 27,390 | | 480 | 28,070 | 1,160 | | 1,160 |
| Commercial Drivers License | 5,950 | | | 5,950 | 0 | | 0 |
| Multi-State Tax Commission | 275 | | | 275 | 0 | | 0 |
| City Distributions of Motor Fuel Tax | 232 | | | 232 | 0 | | 0 |
| County Stock Insurance | 191,285 | | | 175,915 | (15,370) | | (15,370) |
| Counties and Collection Agencies Payment to Counties for Liens | 150 | | | 150 | 0 | | 0 |
| Depreciation Expense | 2,097 | | | 2,097 | 0 | | 0 |
| | 169 | | | 169 | 0 | | 0 |
| | 2,986 | | | | (2,986) | | (2,986) |
| Total Governmental Activities | \$ 281,676 | 0 | 494 | 266,025 | (15,157) | 0 | (15,157) |
| Business-Type Activities: | | | | | | | |
| Sales of Information | \$ 924 | 2,913 | | | | 1,989 | 1,989 |
| Total Business-Type Activities | \$ 924 | 2,913 | 0 | 0 | 0 | 1,989 | 1,989 |
| Total Primary Government | \$ 282,600 | 2,913 | 494 | 266,025 | (15,157) | 1,989 | (13,168) |
| General Revenues: | | | | | | | |
| Corporate Income Tax | \$ 136,206 | | | | | | 136,206 |
| Individual Income Tax | 3,518,551 | | | | | | 3,518,551 |
| Licenses, Permits, and Fees | 357,381 | | | | | | 357,381 |
| Motor Fuel Tax | 627,196 | | | | | | 627,196 |
| Sales and Use Tax | 2,697,618 | | | | | | 2,697,618 |
| Other Revenues | 538,438 | | | | | | 538,438 |
| Total General Revenues (Notes 1.S. & 2.D.) | \$ 7,875,390 | | | | | | 7,875,390 |
| Provision for Transmittal to State Treasurer | (7,875,389) | | | | (2,021) | | (7,877,410) |
| Total General Revenues and Transmittals to State Treasurer | \$ 1 | | | | (2,021) | | (2,020) |
| Change in Net Assets | (15,156) | | | | | (32) | (15,188) |
| Prior Period Adjustments (Note 12) | (27,140) | | | | | | (27,140) |
| Net Assets - Beginning | \$ 6,423 | | | | | 245 | 6,668 |
| Net Assets - Ending | \$ (35,873) | | | | | 213 | (35,660) |



Missouri Department of Revenue

Fund Financial Statements

The fund financial statements report Department of Revenue nonfiduciary financial activity on a modified accrual basis of accounting. Also included is a reconciliation of the fund Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the department-wide Statement of Activities.

Major Fund Descriptions

GENERAL FUND

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

MOTOR FUEL TAX FUND

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

SCHOOL DISTRICT TRUST FUND

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

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

The State Highways and Transportation Department Fund accounts for collections that are derived from highway users as an incident to their use or right to use the highways of the state. The department receives about half its operational funding from this fund.

**DEPARTMENT OF REVENUE
COMBINED BALANCE SHEET
ALL GOVERNMENTAL FUND TYPES
JUNE 30, 2002**

(in thousands of dollars)

| | GENERAL FUND | MOTOR FUEL TAX FUND | SCHOOL DISTRICT TRUST FUND | STATE HIGHWAY AND TRANS. DEPT. FUND | ALL OTHER GOVERNMENTAL FUNDS | TOTAL 2002 |
|---|-------------------|------------------------|----------------------------------|---|------------------------------------|------------------|
| ASSETS | | | | | | |
| Cash and Cash Equivalents (Notes 1.D. & 3) | \$ 3,726 | 111 | 1,159 | 4,574 | 6,138 | 15,708 |
| Investments (Note 1.E. & 3) | 5,856 | 27 | 1,632 | 784 | 1,392 | 9,691 |
| Interest Receivable | 8 | | 2 | 1 | 1 | 12 |
| Appropriations Receivable | (9) | | | (40) | 28 | (21) |
| Accounts Receivable (Note 1.G.) | 853,688 | 122,785 | 61,845 | 5,040 | 73,348 | 1,116,706 |
| Allowance for Doubtful Accounts (Note 1.G.) | (154,800) | (148) | (17,689) | | (3,929) | (176,566) |
| Due From Other Funds (Notes 1.H. & 9) | | | | 47,080 | | 47,080 |
| Due From State Treasurer (Note 1.I.) | 57,787 | 46,155 | | 3,401 | 208 | 107,551 |
| Funds in Custody of State Treasurer (Note 1.J.) | 39,224 | | | | 2 | 39,226 |
| Postage Inventory (Note 1.K.) | 292 | | | 127 | | 419 |
| Supply Inventory (Note 1.K.) | 226 | | | 379 | | 605 |
| License Plate and Tab Inventory (Note 1.K.) | | | | 2,491 | | 2,491 |
| Total Assets | \$ 805,998 | 168,930 | 46,949 | 63,837 | 77,188 | 1,162,902 |
| LIABILITIES | | | | | | |
| Accounts Payable | \$ 534 | | | 224 | 95 | 853 |
| Accrued Payroll | 888 | | | 719 | 7 | 1,614 |
| Refunds Payable (Note 1.M.) | 57,787 | | | 3,401 | 208 | 61,396 |
| Bank Charges Payable | 2 | | 1 | 1 | 1 | 5 |
| Due to Other Entities (Note 1.N.) | 32,734 | 15,393 | | | | 48,127 |
| Due to Other Funds (Notes 1.H. & 9) | | 46,155 | | | | 46,155 |
| Due to State Treasurer (Note 1.I.) | 295,202 | 122,772 | 33,339 | 57,478 | 37,928 | 546,719 |
| Funds Held in Trust (Note 1.O.) | 6,490 | | | | | 6,490 |
| Deferred Revenue (Note 1.P.) | 413,274 | 3 | 13,609 | | 39,022 | 465,908 |
| Compensated Absences (Notes 1.Q., 6, & 8) | 214 | | | 259 | 2 | 475 |
| Total Liabilities | \$ 807,125 | 184,323 | 46,949 | 62,082 | 77,263 | 1,177,742 |
| FUND EQUITY | | | | | | |
| Fund Balance (Notes 1.R.) | | | | | | |
| Reserved for Encumbrances | \$ | | | | 1 | 1 |
| Reserved for Inventory | 518 | | | 2,997 | 1 | 3,516 |
| Unreserved | (1,645) | (15,393) | | (1,242) | (77) | (18,357) |
| Total Fund Equity | \$ (1,127) | (15,393) | 0 | 1,755 | (75) | (14,840) |
| Total Liabilities and Fund Equity | \$ 805,998 | 168,930 | 46,949 | 63,837 | 77,188 | |

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

| | |
|--|----------|
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | \$ 4,221 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. | 5,951 |
| Long-term liabilities not due and payable in the current period and, therefore, are not reported in the funds. | (31,205) |

Net Assets of Governmental Activities.

\$ (35,873)

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR YEAR ENDED JUNE 30, 2002

(in thousands of dollars)

| | GENERAL FUND | MOTOR FUEL TAX FUND | SCHOOL DISTRICT TRUST FUND | STATE HIGHWAY AND TRANS. DEPT. FUND | ALL OTHER GOVERNMENTAL FUNDS | TOTAL 2002 |
|--|---------------------|------------------------|----------------------------------|---|------------------------------------|------------------|
| REVENUES | | | | | | |
| Appropriations | \$ 44,396 | 188,000 | | 48,570 | 3,847 | 284,813 |
| Corporate Income Tax | 136,206 | | | | | 136,206 |
| Individual Income Tax | 3,508,065 | | | | 10,486 | 3,518,551 |
| Licenses, Permits, and Fees | 27,923 | | | 167,581 | 161,877 | 357,381 |
| Motor Fuel Tax | | 624,721 | | 2,200 | 275 | 627,196 |
| Sales and Use Tax | 1,728,290 | | 641,586 | 40,517 | 287,225 | 2,697,618 |
| Other Revenues | 143,468 | 4 | 98 | (6,933) | 401,801 | 538,438 |
| Total (Notes 1.S. & 2.D.) | \$ 5,588,348 | 812,725 | 641,684 | 251,935 | 865,511 | 8,160,203 |
| Provision for Transmittal to State Treasury | \$ 5,543,952 | 624,725 | 641,684 | 203,364 | 861,664 | 7,875,389 |
| Net Revenues | \$ 44,396 | 188,000 | 0 | 48,571 | 3,847 | 284,814 |
| EXPENDITURES | | | | | | |
| Personal Service | \$ 26,221 | | | 25,941 | 866 | 53,028 |
| Expense and Equipment (Note 2.D.) | 7,684 | | | 19,979 | 966 | 28,629 |
| Article X Distributions (Note 7) | | | | | | 0 |
| Commercial Drivers License Information System Fees | | | | 275 | | 275 |
| Payment of Dues to Multi-State Tax Commission | 232 | | | | | 232 |
| Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund | | 191,285 | | | | 191,285 |
| County Stock Insurance Tax | 150 | | | | | 150 |
| Fees to Counties and Collection Agency Fees | 2,097 | | | | | 2,097 |
| Payment of Fees to Counties for Liens | 169 | | | | | 169 |
| Total Expenditures (Note 1.T. & 2.D.) | \$ 36,553 | 191,285 | 0 | 46,195 | 1,832 | 275,865 |
| Excess of Revenues Over (Under) Expenditures Before Lapsed Balances | \$ 7,843 | (3,285) | 0 | 2,376 | 2,015 | 8,949 |
| Lapsed Balances (Note 1.U.) | 7,966 | 12,085 | | 2,123 | 2,069 | 24,243 |
| Excess of Revenues Over (Under) Expenditures | \$ (123) | (15,370) | 0 | 253 | (54) | (15,294) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating Transfers In | \$ | | | 925 | | 925 |
| Operating Transfers Out | | | | | | 0 |
| Total Other Financing Sources (Uses) | \$ 0 | 0 | 0 | 925 | 0 | 925 |
| Provision for Transfers to Other Funds | | | | 925 | | 925 |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | \$ (123) | (15,370) | 0 | 253 | (54) | (15,294) |
| (Increase) Decrease in Reserve for Encumbrances | 0 | 0 | 0 | 0 | 0 | 0 |
| Net change in Unreserved Fund Balance | \$ (123) | (15,370) | 0 | 253 | (54) | (15,294) |
| Fund Balance Unreserved - July 1, 2001 (Note 12) | (1,522) | (23) | | (1,495) | (23) | (3,063) |
| Fund Balance Unreserved - June 30, 2002 | \$ (1,645) | (15,393) | 0 | (1,242) | (77) | (18,357) |

Unaudited

**DEPARTMENT OF REVENUE
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)

Amounts reported for governmental activities in the Statement of Activities (page 14) are different because of the items listed below:

| | | |
|---|-----------|-------------------------------|
| Net change in fund balances - total governmental funds (page 17) | \$ | (15,294) |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. | | (1,352) |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. | | 5,949 |
| The issuance of long-term debt (leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. This amount is the net effect of these differences in the treatment of long-term debt. | | 0 |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | | <u>(4,459)</u> |
| Change in net assets of governmental activities (page 14) | \$ | <u><u>(15,156)</u></u> |



Missouri Department of Revenue

Proprietary Funds

Proprietary Fund Description

DEPARTMENT OF REVENUE (DOR) INFORMATION FUND

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

Proprietary funds account for business-type activities on an accrual basis of accounting. The DOR Information Fund is the Department of Revenue's only proprietary fund.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2002
(in thousands of dollars)**

| | <u>DEPARTMENT OF REVENUE INFORMATION FUND</u> |
|---|---|
| ASSETS | |
| Current Assets: | |
| Cash and Cash Equivalents (Notes 1.D. & 3) | \$ 43 |
| Accounts Receivable (Note 1.G.) | 210 |
| Allowance for Doubtful Accounts (Note 1.G.) | (22) |
| Investments (Notes 1.E. & 3) | 7 |
| Other Current Assets | <u>1,105</u> |
| Total Current Assets | <u>\$ 1,343</u> |
| Noncurrent Assets: | |
| Capital Assets: (Notes 1.L. & 4) | |
| Equipment | \$ 396 |
| Less Accumulated Depreciation | <u>(311)</u> |
| Total Noncurrent Assets | <u>\$ 85</u> |
| Total Assets | <u>\$ 1,428</u> |
| LIABILITIES | |
| Current Liabilities: | |
| Accounts Payable and Other Liabilities | \$ 290 |
| Due to Other Funds (Notes 1.H. & 9) | <u>925</u> |
| Total Current Liabilities | <u>\$ 1,215</u> |
| Noncurrent Liabilities: | |
| Total Noncurrent Liabilities | <u>\$ 0</u> |
| Total Liabilities | <u>\$ 1,215</u> |
| NET ASSETS | |
| Invested in Capital Assets | \$ 85 |
| Reserved for Inventory (Note 1.R.) | 159 |
| Unrestricted (Deficit) (Note 1.R.) | <u>(31)</u> |
| Total Net Assets | <u><u>\$ 213</u></u> |

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2002
(in thousands of dollars)**

| | <u>DEPARTMENT OF REVENUE INFORMATION FUND</u> |
|---|---|
| OPERATING REVENUES | |
| Sales of Information | \$ 2,026 |
| Sales and Use Tax | <u>(5)</u> |
| Total Operating Revenues | <u>\$ 2,021</u> |
| OPERATING EXPENSES | |
| Personal Services | \$ 399 |
| Expense and Equipment | 497 |
| Depreciation Expense | <u>28</u> |
| Total Operating Expenses | <u>\$ 924</u> |
| Operating Income | <u>\$ 1,097</u> |
| NONOPERATING REVENUES (EXPENSES) | |
| Appropriations (less lapse balance) | \$ 892 |
| Intergovernmental | <u>(1,096)</u> |
| Total Nonoperating Revenues (Expenses) | <u>\$ (204)</u> |
| Transfers to Other Funds (Note 9) | <u>\$ (925)</u> |
| Change in Net Assets | \$ (32) |
| Total Net Assets - Beginning | <u>245</u> |
| Total Net Assets - Ending | <u><u>\$ 213</u></u> |

**DEPARTMENT OF REVENUE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
JUNE 30, 2002**
(in thousands of dollars)

**DEPARTMENT OF REVENUE
INFORMATION FUND**

CASH FLOWS FROM OPERATING ACTIVITIES

| | | |
|--|----|-------|
| Cash Received from Sales of Information | \$ | 2,045 |
| Cash Received from Sales and Use Tax | | 41 |
| Payments to Employees | | (414) |
| Payments to Suppliers | | (478) |
| Lapse Balance (Note 1.U.) | | (37) |
| Net Increase in Use of Subsequent Year Appropriation (Note 1.R.) | | 2 |

Net Cash Provided (Used) by Operating Activities \$ 1,159

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

| | | |
|------------------------------|----|-------|
| Net Transfers to Other Funds | \$ | (925) |
|------------------------------|----|-------|

Net Cash Provided (Used) by Noncapital Financing Activities \$ (925)

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

| | | |
|---|----|---|
| Acquisition of Capital Assets | | |
| Capital Lease Payments (and Interest) | | |
| Net Cash Provided (Used) by Capital and Related Financing Activities | \$ | 0 |

Net increase in cash and cash equivalents 234

| | | |
|--|----|-----|
| Cash and Cash Equivalents - Beginning | \$ | |
| Cash and Cash Equivalents - Ending | \$ | 234 |

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

| | | |
|--|----|-------|
| Operating Income | \$ | 1,097 |
| Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities: | | |
| Depreciation | | 28 |
| Net Changes in Assets and Liabilities: | | |
| Assets | | (64) |
| Current Liabilities | | 98 |
| Other Liabilities | | |
| | | 22 |

Net Cash Provided (Used) by Operating Activities \$ 1,159

The notes to the financial statements are an integral part of this statement.



Missouri Department of Revenue

Fiduciary Funds

The Department of Revenue's (department) fiduciary funds are all agency funds. The agency funds account for money that the department collects for other entities.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF AGENCY FUNDS
ASSETS AND LIABILITIES
JUNE 30, 2002**
(in thousands of dollars)

| | <u>AGENCY FUNDS</u> |
|----------------------------------|--------------------------|
| ASSETS | |
| Cash and Cash Equivalents | \$ 16,876 |
| Interest Receivable | 256 |
| Accounts Receivable | 167,495 |
| Allowance for Doubtful Accounts | (29,384) |
| Investments, at Fair Value: | |
| U.S. Treasury Securities | 44,113 |
| U.S. Agency Securities | 137,384 |
| Safety Responsibility Securities | 2,564 |
| Total Assets | <u><u>\$ 339,304</u></u> |
| LIABILITIES | |
| Bank Service Charges Payable | \$ 22 |
| Due to Other Entities | 339,282 |
| Total Liabilities | <u><u>\$ 339,304</u></u> |



Missouri Department of Revenue

Notes to the Financial Statements

The Notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.

Department of Revenue

Notes to the Financial Statements

For Year Ended June 30, 2002

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

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Department of Revenue (department) is a component unit of the state of Missouri. The reporting entity includes divisions and one commission for which the Director of Revenue is financially accountable. Exclusion of such divisions and commission would cause the reporting entity's financial statements to be misleading and incomplete. In Fiscal Year 2002, the department excluded the State Lottery Commission and State Tax Commission from its reporting entity. These commissions are not financially accountable to the Director of Revenue and therefore are fiscally independent. The state of Missouri blends the department's financial data into the primary government's financial statements.

B. Department-Wide and Fund Financial Statements

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

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

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The fiduciary funds are excluded from the department-wide and fund financial statements. Major individual funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

The fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be

available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Department of Revenue (department) considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting except for the following:

1. Fixed assets are reported as expenditures when acquired;
2. Long-term compensated absence obligations (accumulated vacation and compensatory time) and sick pay are recorded as expenditures when paid;
3. Inventories are recorded as expenditures when purchased; and
4. Lease purchase payments are recorded as expenditures when paid.

In the fund financial statements, corporate and individual income tax, some licenses, permits, and fees, motor fuel tax, sales and use tax, and some other revenue are all considered to be susceptible to accrual and so have been recognized as revenues of fiscal year 2002 even though the department may have collected them during the lapse period of fiscal year 2003. All other revenue items are considered to be measurable and available only when the department receives the cash.

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

The department has one proprietary fund, the Department of Revenue (DOR) Information Fund. It receives fees the department charges for the sales of its information and publications. These fees are classified as operating revenue in the financial statements. Operating expenses consists of sales and service, administrative costs, and depreciation expense on capital assets. Nonoperating expenses are transfers to

the State Highway and Transportation Department Fund.

The other fund type the department reports is fiduciary funds which are all agency funds. The department's agency funds account for collections made for other states and provinces, Missouri cities, counties, and school districts, and other organizations.

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

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

D. Cash and Cash Equivalents

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

E. Investments

Cash resources in the agency funds are combined to form a pool for investment purposes. These are stated at fair value. The Department of Revenue's (department) contracted bank manages the investments in accordance with an agreement entered into in July 1998. (The department entered into a new contract in September 2002.) The department's contracted bank distributes interest income earned as a result of pooling to the appropriate funds based on each fund's equity in the pooled investments.

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

F. Interest Receivable

Interest receivable represents accrued interest on investment securities.

G. Accounts Receivable

Accounts receivable are derived primarily from taxes and interest and penalties or additions to tax. Receivables are reported gross of allowances for doubtful accounts. Allowances for doubtful accounts are presented separately in the financial statements.

Estimates of withholding, sales and use, and motor fuel and special fuel taxes due to the Department of Revenue (department) are computer or manually generated based on the taxpayer's past liability when the taxpayer fails to file a return when due. Estimates of individual and corporate taxes are based on matching with federal tax returns. It is uncertain whether a liability exists at the time the estimate is generated, therefore, the actual tax receivable is not measurable. Thus, estimates are not included in the receivables or revenues shown on the financial statements. At June 30, 2002, the tax revenue estimate was approximately \$482 million.

Receivables to the General Fund are 23 percent corporate income tax, 42 percent individual income tax, 23 percent sales and use tax, and 12 percent all other revenue. Receivables to the Motor Fuel Tax Fund are all motor fuel tax. Receivables to the School District Trust Fund are all sales and use tax. Receivables to the State Highway and Transportation Department Fund are 25 percent sales and use tax, 74 percent license, permits, and fees, and the rest are due from the Motor Fuel Tax Fund and DOR Information Fund. The remaining receivables in the nonmajor governmental funds are 11 percent licenses, permits, and fees, 80 percent sales and use tax, and 9 percent all other revenue.

H. Internal Balances/Due To and Due From Other Funds

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

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

I. Due To and Due From State Treasurer

Amounts reported as due to the state treasurer represent the Department of Revenue's obligation to transfer accounts receivable (less allowances and deferred revenues) to the state treasurer when received. Amounts reported as due from the state treasurer represent payments received from taxpayers in excess of their computed tax liability.

J. Funds in Custody of State Treasurer

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

K. Inventory

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

Inventories on-hand at fiscal year end are recorded on the fund financial statements as a reserve of fund balance.

L. Capital Assets

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

**DEPARTMENT OF REVENUE
ESTIMATED USEFUL LIVES**

| Assets | Years |
|--------------------|--------------|
| Vehicles | 5 |
| Furniture | 10 |
| Office Equipment | 5 |
| Computer Equipment | 3 |

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

M. Refunds Payable

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

N. Due to Other Entities

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

O. Funds Held In Trust

Funds held in trust in the General Fund represent income tax and the 3 percent General Fund portion of sales and use tax paid under

protest. Protested sales and use taxes and income taxes are either returned to the taxpayer or remitted to the state based upon decisions reached by the Administrative Hearing Commission or various courts.

P. Deferred Revenues

Deferred revenues are accounts receivable that have met asset recognition criteria but have not met revenue recognition criteria. Therefore, such amounts are reported within the accompanying financial statements as an asset and offset by a deferred revenue account (net of allowances). As the revenue recognition criteria is met in subsequent periods, the liability for deferred revenues is removed and revenue is recognized. On the fund statements revenues have been offset \$568,073,985 within the General Fund, \$150,483 within the Motor Fuel Tax Fund, \$31,298,094 within the School District Trust Fund, \$0 within the State Highway and Transportation Department Fund, and \$42,959,088 in all other funds.

Q. Long-Term Debt

Long-term obligations of the Department of Revenue consist of compensated absences, lease/purchase obligations, and Article X distributions.

Compensated absences represent accumulated unpaid vacation and compensatory time in the department-wide and DOR Information Fund financial statements, and it is accrued when incurred. In the fund statements, the liability represents only the amount matured because of employee resignations, retirements, or request for payment of compensatory time.

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

Article X of the Missouri Constitution establishes a revenue limit for the state. Revenues exceeding the limit are distributed to taxpayers in accordance with the Constitution. The distributions are initially made from the General Fund. Various other funds reimburse the General Fund for their share through operating transfers appropriated by the state legislature.

R. Fund Equity

The negative unreserved fund balances in the fund statements represent liabilities that were paid from Fiscal Year 2003 appropriations. The reserved fund balances represent the portion of fund equity not available for expenditure. The amounts presented as negative fund balances at June 30, 2002, resulted from the liabilities as shown in the next column.

The reserved fund balance includes the following two accounts.

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

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

**DEPARTMENT OF REVENUE
DEFICIT FUND BALANCE**

(in thousands of dollars)

General Fund

| | |
|----------------------------------|----------------|
| Travel | \$24 |
| Supplies | 3 |
| Comm. Services & Supplies | 47 |
| Business & Professional Services | 56 |
| Maintenance & Repair Services | 9 |
| Program Distributions | 404 |
| Accrued Payroll | 888 |
| Compensated Absences | 214 |
| Total | <u>\$1,645</u> |

**State Highways & Transportation
Department Fund**

| | |
|----------------------------------|----------------|
| Travel | \$20 |
| Supplies | 5 |
| Comm. Services & Supplies | 92 |
| Business & Professional Services | 77 |
| Maintenance & Repair Services | 67 |
| Rent/Lease | 3 |
| Accrued Payroll | 719 |
| Compensated Absences | 259 |
| Total | <u>\$1,242</u> |

Motor Fuel Tax Fund

| | |
|------------------------------|-----------------|
| Motor Fuel Tax Distributions | <u>\$15,393</u> |
|------------------------------|-----------------|

All Other Funds

\$77

S. Revenues/Refunds

Revenues are reported net of uncollectible accounts of \$176,587,720 on the department-wide Statement of Activity and in the fund statements, \$154,799,689 in the General Fund, \$147,719 for the Motor Fuel Tax Fund, \$17,689,409 for the School District Trust Fund, \$0 for the State Highways and Transportation Department Fund, and \$3,929,274 for all other funds. In addition, revenues are reported net of refunds of \$938,060,051 on the department-wide Statement of Activities and in the fund statements, \$898,898,999 for the General Fund, \$34,523,735 for the Motor Fuel Tax Fund, \$0 for the School District Trust Fund, \$2,307,457 for the State Highways and Transportation Department Fund, and \$2,329,860 for all other funds.

T. Expenditures/Refunds

Expenditures are reported net of revenue overcollections (refunds).

U. Lapsed Balances

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

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

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

The governmental fund Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the department-wide Statement of Net Assets. One element of that reconciliation explains that long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The details of this \$31,205,000 difference are listed below.

**DEPARTMENT OF REVENUE
LONG-TERM LIABILITIES**

| | |
|---|---------------------|
| Compensated Absences | \$25,255,000 |
| Article X Distributions | <u>5,950,000</u> |
| Net Long-Term Liability | |
| Adjustment to Reduce Fund Balance–Total Governmental Funds To Arrive at Net Assets–Governmental Activities | <u>\$31,205,000</u> |

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

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances include a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net assets of governmental activities* as reported in the department-wide Statement of Activities. One element of that reconciliation explains that governmental funds report capital outlays as expenditures, but the Statement of Activities allocates the cost of those assets over their estimated useful lives as depreciation expense. The details of this \$1,351,937 difference are listed below.

**DEPARTMENT OF REVENUE
CAPITAL OUTLAY LESS
DEPRECIATION EXPENSE**

| | |
|---|--------------------|
| Depreciation Expense | \$ 2,987,117 |
| Capital Outlay | <u>(1,635,180)</u> |
| Net Capital Outlay | |
| Adjustment to Increase Net Changes in Fund Balances – Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities | <u>\$1,351,937</u> |

Another element of that reconciliation states that some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. Compensated absences of (\$1,886,121), inventory usage of \$394,937, and Article X distributions of \$5,950,000 make up the difference.

C. Budgetary Data

The Department of Revenue’s (department) annual budget is prepared principally on the cash basis and represents appropriations requested by the department and recommended

by the Governor. The Governor submits his budget to the state legislature for approval. The state legislature returns the approved budget bill to the Governor for his signature or veto.

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

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

D. Budgetary to GAAP Basis Reconciliation

The Schedule of Reconciliation of Budget to GAAP (Generally Accepted Accounting Principles) on page 40 provides a reconciliation of appropriations and expenditures shown on the Schedules of Appropriations and Expenditures - Budget to Actual on pages 36, 37, 38, and 39 to revenues and expenditures reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds.

NOTE 3. DEPOSITS AND INVESTMENTS

A. Deposits

Article IV, Section 15 of the Constitution of Missouri requires the Department of Revenue (department) to hold nonstate funds. For reporting purposes, deposits include cash management bank account balances the

department maintains at its contracted bank and collection system bank account balances. All department deposits are insured by the FDIC up to \$100,000. The balance is secured by collateral pledged to the department.

Department collateral securities are either held in a Federal Reserve Bank joint custody account or by a third party custodian. Administrative Rule 12 CSR 1-43.030 governs the type of collateral securities the department may accept. At June 30, 2002, agency fund cash and cash equivalents were secured with collateral as shown on the next page.

B. Investments

All investments in repurchase agreements and securities are 100 percent secured by the underlying United States Treasury or agency securities. The Department of Revenue's (department) contracted bank guarantees no loss of principal or interest to the department. At June 30, 2002, agency fund investments consisted of amounts as shown on the next page.

Department investment securities are held in a joint custody account with the department's contracted bank at the Federal Reserve Bank of Boston. The joint custody account requires that department personnel release securities. The type of securities the department may invest is governed by Administrative Rule 12 CSR 10-43.020.

Allowable investment securities are United States Treasury bills, notes, and bonds, and securities of the Federal National Mortgage Association (FNMA), Student Loan Marketing Association (SLMA), Federal Home Loan Bank (FHLB), Federal Home Loan Mortgage Corporation, (FHLMC), and Federal Home Loan Credit System and repurchase and reverse repurchase agreements secured by one of the securities listed previously.

Safety responsibility securities (amounts shown on the next page) are proof of financial responsibility that owners of motor vehicles pledge to the department in lieu of automobile

insurance as provided by Section 303.240, RSMo. The department secures the securities in the State Treasurer's Office safe.

The Statement of Net Assets and the Balance Sheet also includes \$32,045,000 for sales and use tax bonds, \$2,584,000 for protested income tax, \$3,906,000 for protested sales and use tax, and \$689,000 for transient employer bonds in the General Fund. The Statement of Net Assets amount is offset by the \$6,490,000

Funds Held In Trust shown on the Balance Sheet for a net asset value of \$32,736,000. Because these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rests with that office. At June 30, 2002, these funds were invested as shown on the next page. The State Treasurer's investments were secured with securities held by the State Treasurer or by his agent in the State Treasurer's name.

**DEPARTMENT OF REVENUE
TOTAL DEPOSITS**

| | Carrying Amount | Bank Balance | Collateral Value |
|---|---------------------|---------------------|---------------------|
| Deposits: | | | |
| Insured (FDIC) | \$25,036,374 | \$23,708,209 | \$23,708,209 |
| Uninsured: | | | |
| Collateral Held by Department's Agent in Department's Name | 7,547,626 | 5,726,721 | 24,973,500 |
| Total Deposits | \$32,584,000 | \$29,434,930 | \$48,681,709 |

**DEPARTMENT OF REVENUE
TOTAL INVESTMENTS**

| | Purchase Principal/ Original Value | Market Value |
|--|---------------------------------------|----------------------|
| Investments: | | |
| Overnight Repurchase Agreements: | | |
| Securities Held by the Federal Reserve in the Department's Name | | |
| United States Treasury Notes | \$ 46,500,000 | \$ 46,507,011 |
| Agency Securities | 120,000,000 | 120,018,950 |
| Term Securities: | | |
| Securities Held by the Federal Reserve in the Department's Name | | |
| Agency Discount Notes | 24,815,803 | 24,973,500 |
| Safety Responsibility Securities: | | |
| Securities Held by the Department in the Investor's Name | 2,506,664 | 2,564,050 |
| Total Investments | \$193,822,467 | \$194,063,511 |

Note: Market value includes accrued interest. Accrued interest is reported as Interest Receivable in the Statements.

| STATE TREASURER INVESTMENTS | | |
|-------------------------------------|---------------------|---------------------|
| | Carrying Amount | Market Value |
| Certificates of Deposit | \$ 4,746,104 | \$ 4,746,104 |
| Repurchase Agreements | 6,824,976 | 6,824,976 |
| U.S. Treasury and Agency Securities | 27,652,920 | 27,652,920 |
| Total | \$39,224,000 | \$39,224,000 |

**NOTE 4.
CAPITAL ASSETS**

A schedule of changes in capital assets for the year ended June 30, 2002, follows.

| DEPARTMENT OF REVENUE CHANGES IN CAPITAL ASSETS (in thousands of dollars) | | | | |
|---|----------------------|--------------|----------------|-------------------|
| | Beginning Balance | Increases | Decreases | Ending Balance |
| Governmental Activities: | | | | |
| Capital Assets, Furniture and Equipment | \$ 22,220 | 5,658 | (5,274) | 22,604 |
| Less Accumulated Depreciation | (15,397) | (2,986) | 0 | (18,383) |
| Governmental Activities Capital Assets, Net | \$ 6,823 | 2,672 | (5,274) | 4,221 |
| DOR Information Fund Activities: | | | | |
| Capital Assets, Furniture and Equipment | \$ 412 | 99 | (115) | 396 |
| Less Accumulated Depreciation | (282) | (29) | 0 | (311) |
| Business Activities Capital Assets, Net | \$ 130 | 70 | (115) | 85 |

Depreciation expense by fund is shown below.

| DEPARTMENT OF REVENUE DEPRECIATION EXPENSE (in thousands of dollars) | |
|--|-----------------|
| Governmental Activities: | |
| General Fund | \$ 1,283 |
| Motor Fuel Tax Fund | 0 |
| School District Trust Fund | 0 |
| State Highway and Transportation Dept. Fund | 1,652 |
| All Other Governmental Funds | 51 |
| Total Depreciation Expense – Governmental Activities | \$ 2,986 |
| DOR Information Fund Activities: | |
| Total Depreciation Expense – Business-Type Activities | \$ 28 |

NOTE 5. LEASING OBLIGATIONS

A. Capital Leases

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

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

The assets acquired through capital leases are shown below.

| DEPARTMENT OF REVENUE CAPITAL LEASE ASSETS (in thousands of dollars) | |
|--|----------------------------|
| | Governmental Activities |
| Asset: | |
| 325 Dell PCs | \$346 |
| 340 Gateway PCs | 490 |
| 240 IBM Laptops | 425 |
| Less: Accumulated Depreciation | (644) |
| Total Capital Lease Assets | \$617 |

A summary of the future minimum lease payments for capital leases is shown in the next column.

DEPARTMENT OF REVENUE FUTURE MINIMUM LEASE PAYMENTS

(in thousands of dollars)

| Fiscal Year Ending June 30, | Governmental Activities |
|--|----------------------------|
| 2003 | \$494 |
| 2004 | 256 |
| 2005 | 52 |
| 2006 | 0 |
| 2007 | 0 |
| 2003-2008 | 0 |
| 2008-2013 | 0 |
| Total Minimum Lease Payments | \$802 |
| Less: Amount Representing Interest | (56) |
| NPV of Minimum Lease Payments | \$746 |

The department's business activities did not have any capital leases at June 30, 2002.

B. Operating Leases

The Department of Revenue (department), through the Office of Administration (OA) enters into various operating leases for land and buildings. Each lease contains a fiscal funding clause indicating that continuation of the lease is subject to annual funding by the legislature. The department expects that in the normal course of business it will renew most of the leases or replace them with similar leases. OA has responsibilities for the payment of most lease obligations.

NOTE 6. COMPENSATED ABSENCES

The State of Missouri's policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum and to receive accumulated leave on termination. A normal year's accumulation for the Department of Revenue (department) is approximately 31,611 days. At June 30, 2002, accumulated leave was 31,682 days. This would require approximately \$3,168,200 to satisfy at salary rates then in effect (excluding

the state's share of social security, retirement and insurance).

Employees who are eligible under the Fair Labor Standards Act earn compensatory leave. The department's policy allows the department to provide for any combination of compensatory time off and overtime payment. Accumulated compensatory time at June 30, 2002, was 480 days. This would require approximately \$48,000 to satisfy at salary rates then in effect (excluding the state's share of social security, retirement, and insurance).

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

**NOTE 7.
ARTICLE X**

Article X of the Missouri Constitution establishes a revenue limit for the state. Revenues exceeding the limit are distributed to taxpayers in accordance with the Constitution. Between Fiscal Years 1998 and 2000, the department distributed \$952.9 million relating to Fiscal Years 1995, 1996, 1997, and 1998. In March 2001, the Missouri Supreme Court ruled in Missouri Merchants and Manufacturers Association v. State of Missouri (Case Numbers: SC83199 and SC 83200) that the state must alter the total state revenue formula for the past fiscal years because of the Court's decision in Conservation Federation of Missouri v. Hanson, 994 S.W. 2d27 (Mo. Banc. 1999). Recalculation of total state revenue created an additional amount of \$5.9 million owed to taxpayers. The department distributed the \$5.9 million in the second quarter of Fiscal Year 2003.

**NOTE 8.
CHANGES IN LONG TERM LIABILITY**

The following is a summary of changes in long-term liability for the year ended June 30, 2002.

| DEPARTMENT OF REVENUE CHANGES IN LONG-TERM LIABILITY | | | | |
|---|-------------------------|---------------|---------------|--------------------------|
| (in thousands of dollars) | | | | |
| | Balance July 1, 2001 | Increases | Decreases | Balance June 30, 2002 |
| Governmental Activities: | | | | |
| Compensated Absences | \$27,141 | 31,610 | 33,021 | 25,730 |
| Capital Leases | 1,355 | 3 | 556 | 802 |
| Article X Distributions | 0 | 5,950 | 0 | 5,950 |
| Governmental Activities Long-term Liabilities | \$28,496 | 37,563 | 33,577 | 32,482 |

**NOTE 9.
INTERFUND RECEIVABLES AND PAYABLES**

A summary of interfund receivables and payables at June 30, 2002, is shown below.

| DEPARTMENT OF REVENUE | | |
|--|----------------------|-----------------------------|
| Interfund Balances | | |
| June 30, 2002 | | |
| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
| State Highways and Transportation Department Fund | DOR Information Fund | \$ 925,000 |
| | Motor Fuel Tax Fund | 46,155,000 |
| Total Interfund Balances | | \$ <u>47,080,000</u> |

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

**NOTE 10.
RISK MANAGEMENT**

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

**NOTE 11.
EMPLOYEE FRINGE BENEFITS**

Employees are covered by the Missouri State Employees' Retirement System (MOSERS), the Social Security System (OASDHI), and the Missouri Consolidated Health Care Plan (MCHCP). The state of Missouri pays pension costs, life and disability insurance costs, the

state's portion of social security taxes, and the state's contribution to the medical benefit plan from the same fund as the related payrolls. The state legislature appropriates Office of Administration (OA) the money to pay the Department of Revenue's (department) employees' fringe benefit costs and, therefore, such costs are not included in the department's financial statements. For the year ended June 30, 2002, the cost to the state of Missouri for the department employees' fringe benefits was approximately \$17,073,532. Of this amount, \$12,522,260 represented the amount contributed by OA for the MOSERS retirement plan.

MOSERS, authorized by Chapter 104, RSMo, is a noncontributing, defined benefit plan. To be eligible to participate in the MOSERS plan, employees must be employed in a position normally requiring them to work at least 1,000 hours a year and must not be accumulating benefits in another retirement system to which the state is contributing. An employee is vested once they have five years of service. Normal retirement age is 65. Employees may retire at age 55 and receive reduced benefits. Employees may retire at age 50 with full benefits if their combined age and years of service equal 80. Fiscal Year 2002 payroll for all employees of the department was \$53,427,000. Of this amount, \$53,025,004 was

covered payroll for the MOSERS retirement plan.

MCHCP, authorized by Chapter 103, RSMo, is a self-funded medical benefit plan paid by state and member contributions. Active state employees covered by MOSERS or members of the Public School Retirement System may enroll in the plan and qualifying vested employees may continue medical coverage after leaving the department. Employees may also participate in the state's deferred compensation, cafeteria, dental, and vision plans. Created in accordance with Internal Revenue Code Section 457, the Missouri State Public Employees Deferred Compensation Plan permits employees to defer a portion of their current salary to future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The state also provides the Deferred Compensation Incentive Plan. Employees are eligible to participate in the incentive plan if they have been employed by the state for 12 consecutive months preceding the state's contributions to the incentive plan and are making continuous monthly deferrals of at least \$25 to the deferred compensation plan. The state's contribution is \$25 per eligible employee.

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

NOTE 12. PRIOR PERIOD ADJUSTMENTS

Fiscal Year 2002 beginning balances for all statements, schedules, and notes are the ending balances for Fiscal Year 2001 as reported in the Fiscal Year 2001

Comprehensive Annual Financial Report (CAFR). The balances have not been adjusted for Governmental Accounting Standards Boards (GASB) Statement 34 requirements. However, cash and cash equivalents, investments, and capital assets net of accumulated depreciation are included in beginning assets. All Fiscal Year 2002 activity and ending balances are recorded according to GASB 34.



Missouri Department of Revenue

Required Supplementary Information Budgetary Comparison Schedules

The Budgetary Comparison Schedules provide original and final appropriations and a comparison to actual expenditures for the General Fund, other major funds, and all other budgeted governmental funds. Also included is a reconciliation from budget basis to Generally Accepted Accounting Principles (GAAP) basis.

**DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
BUDGETARY BASIS
GENERAL FUND
FOR YEARS ENDED JUNE 30, 2002 AND 2001**

| | 2002 | | | | 2001 | | | | Lapsed Balances | |
|---|------------------------|---------------------|--------------------|--------------------|-----------------|------------------------|---------------------|--------------------|------------------|--------------------|
| | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances | Original Appropriation | Final Appropriation | Governor's Reserve | | Actual Expenditure |
| Division of Administration | | | | | | | | | | |
| Personal Service | \$ 4,045 | 4,026 | 846 | 3,180 | 0 | 4,104 | 4,066 | 394 | 3,672 | 0 |
| Expense and Equipment | 3,948 | 3,948 | 1,964 | 1,983 | 1 | 5,229 | 5,229 | 1,085 | 3,728 | 416 |
| Total | \$ 7,993 | 7,974 | 2,810 | 5,163 | 1 | 9,333 | 9,295 | 1,479 | 7,400 | 416 |
| Division of MV/DL Excl. Branch Offices | | | | | | | | | | |
| Personal Service | \$ 198 | 180 | 98 | 81 | 1 | 265 | 240 | 27 | 205 | 8 |
| Expense and Equipment | 81 | 81 | 51 | 27 | 3 | 91 | 91 | 27 | 59 | 5 |
| Branch Offices | | | | | | | | | | |
| Personal Service | 128 | 128 | 61 | 66 | 1 | 126 | 126 | 4 | 117 | 5 |
| Expense and Equipment | 10 | 10 | 3 | 6 | 1 | 10 | 10 | | 8 | 2 |
| Total | \$ 417 | 399 | 213 | 180 | 6 | 492 | 467 | 58 | 389 | 20 |
| Division of Taxation and Collection | | | | | | | | | | |
| Personal Service | \$ 25,782 | 25,414 | 2,434 | 22,810 | 170 | 25,908 | 25,772 | 1,273 | 23,690 | 809 |
| Expense and Equipment | 6,843 | 7,248 | 1,570 | 5,629 | 49 | 7,387 | 7,587 | 1,023 | 6,019 | 545 |
| Fees to Counties & Collection Agency Fees | 2,728 E | 2,779 E | 675 | 2,097 | 7 | 2,728 E | 2,728 E | | 2,155 | 573 |
| Payment of Dues to the Multi-State Tax Commission | 200 | 200 | 29 | 169 | 2 | 180 | 180 | | 142 | 38 |
| | 232 | 232 | | 232 | 0 | 208 | 208 | | 208 | 0 |
| Total | \$ 35,785 | 35,873 | 4,708 | 30,937 | 228 | 36,411 | 36,475 | 2,296 | 32,214 | 1,965 |
| Refunds for Overpayment of Tax | \$ 1,068,300 E | 1,116,641 E | | 1,116,641 | 0 | 755,350 E | 1,001,508 E | | 1,001,178 | 330 |
| Article X Distributions | | | | | | 98,861 | 98,861 | | 98,856 | 5 |
| County Stock Insurance Tax | 150 E | 150 E | | 150 | 0 | 1,200 E | 1,200 E | 1,050 | 150 | 0 |
| General Fund Total | \$ 1,112,645 | 1,161,037 | 7,731 | 1,153,071 | 235 | 901,647 | 1,147,806 | 4,883 | 1,140,187 | 2,736 |

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

DEPARTMENT OF REVENUE
 SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – BUDGET AND ACTUAL
 MOTOR FUEL TAX FUND AND
 SCHOOL DISTRICT TRUST FUND
 FOR YEARS ENDED JUNE 30, 2002 AND 2001

| | 2002 | | | | | 2001 | | | | |
|--|---------------------------|------------------------|-----------------------|-----------------------|--------------------|---------------------------|------------------------|-----------------------|-----------------------|--------------------|
| | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances |
| MOTOR FUEL TAX FUND | | | | | | | | | | |
| Refunds for Aviation Trust Fund Distributions of Funds Accruing to the Motor Fuel Tax Fund | \$ 16 E | 160 | | 158 | 2 | 16 E | 16 E | | 15 | 1 |
| | 188,000 E | 188,000 | | 175,915 | 12,085 | 188,000 E | 188,000 E | | 175,550 | 12,450 |
| Motor Fuel Tax Fund Total | \$ 188,016 | 188,160 | 0 | 176,073 | 12,087 | 188,016 | 188,016 | 0 | 175,565 | 12,451 |

SCHOOL DISTRICT TRUST FUND

No appropriations budgeted to the
Department of Revenue

School District Trust Fund Total

| | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|
| \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL
STATE HIGHWAY AND TRANSPORTATION DEPARTMENT FUND
FOR YEARS ENDED JUNE 30, 2002 AND 2001

| | 2002 | | | | 2001 | | | | | |
|--|---------------------------|------------------------|-----------------------|-----------------------|--------------------|---------------------------|------------------------|-----------------------|-----------------------|--------------------|
| | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances |
| | \$ 5,062 | 5,639 | 152 | 5,387 | | 4,952 | 5,254 | 149 | 5,105 | 0 |
| | 5,927 | 5,870 | 177 | 5,488 | 25 | 5,700 | 6,123 | 171 | 5,405 | 547 |
| Total | \$ 10,989 | 11,209 | 329 | 10,855 | 25 | 10,652 | 11,377 | 320 | 10,510 | 547 |
| | \$ 13,642 | 13,427 | 409 | 13,016 | 2 | 13,608 | 13,256 | 408 | 12,830 | 18 |
| | 13,171 | 12,994 | 390 | 12,478 | 126 | 14,813 | 14,801 | 383 | 14,275 | 143 |
| Branch Offices | 4,858 | 4,824 | | 4,824 | | 4,817 | 4,762 | | 4,760 | 2 |
| Personal Service | 365 | 367 | | 366 | 1 | 365 | 420 | | 418 | 2 |
| Expense and Equipment | | | | | | | | | | |
| Total | \$ 32,036 | 31,612 | 799 | 30,684 | 129 | 33,603 | 33,239 | 791 | 32,283 | 165 |
| | \$ 2,202 | 2,389 | | 2,043 | 346 | 2,184 | 2,188 | 66 | 1,989 | 123 |
| | 1,489 | 1,506 | 111 | 1,355 | 40 | 1,489 | 1,123 | 44 | 1,018 | 61 |
| Total | \$ 3,691 | 3,895 | 111 | 3,398 | 386 | 3,673 | 3,311 | 110 | 3,017 | 184 |
| | \$ 994 | 994 | | 895 | 99 | 986 | 986 | | 928 | 58 |
| | 585 | 585 | | 341 | 244 | 342 | 342 | | 331 | 11 |
| Total | \$ 1,579 | 1,579 | 0 | 1,236 | 343 | 1,328 | 1,328 | 0 | 1,259 | 69 |
| | \$ 275 | 275 | | 275 | | 275 | 275 | | 264 | 11 |
| | 2,015 E | 2,256 E | | 2,256 | | 1,613 E | 2,153 E | | 2,148 | 5 |
| | 42,070 E | 42,070 E | | 33,510 | 8,560 | 42,070 E | 48,070 E | | 44,219 | 3,851 |
| State Highways and Transportation Department Fund Total | \$ 92,655 | 92,896 | 1,239 | 82,214 | 9,443 | 93,214 | 99,753 | 1,221 | 93,700 | 4,832 |

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

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL
ALL OTHER BUDGETED GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2002 AND 2001

| | (in thousands of dollars) | | | | | |
|---|---------------------------|------------------------|-----------------------|-----------------------|--------------------|-------|
| | 2002 | | | 2001 | | |
| | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances | |
| Division of Administration | | | | | | |
| Personal Service | \$ 70 | 70 | | 70 | | 12 |
| Expense and Equipment | 130 | 89 | | 72 | 17 | 2 |
| Total | \$ 200 | 159 | 0 | 142 | 17 | 14 |
| Division of MW/DL Excl. Branch Offices | | | | | | |
| Personal Service | \$ 414 | 262 | | 262 | | 0 |
| Expense and Equipment | 2,614 | 770 | | 770 | | 0 |
| Branch Offices | | | | | | |
| Personal Service | | | | | | 0 |
| Expense and Equipment | | | | | | 0 |
| Total | \$ 3,028 | 1,032 | 0 | 1,032 | 0 | 0 |
| Division of Taxation and Collection | | | | | | |
| Personal Service | \$ 560 | 560 | 1 | 546 | 13 | 0 |
| Expense and Equipment | 57 | 57 | | 56 | 1 | 9 |
| Total | \$ 617 | 617 | 1 | 602 | 14 | 9 |
| Highway Reciprocity Commission | | | | | | |
| Personal Service | \$ | | | | | |
| Expense and Equipment | | | | | | |
| Total | \$ 0 | 0 | 0 | 0 | 0 | 0 |
| Refunds of Tobacco and Cigarette Tax | \$ 86 E | 383 E | 2 | 363 | 18 | 44 |
| Refunds of Taxes and Fees Credited to Federal and Other Funds | 500 E | 500 E | | 405 | 95 | 478 |
| Refunds of Fees Credited to Motor Vehicle Commission Fund | 12 E | 12 E | | 7 | 5 | 4 |
| Refunds-Overpayment and Errors of the Workers' Compensation Fund | 1,172 E | 1,172 E | | 526 | 646 | 0 |
| Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund | 499 E | 830 E | | 701 | 129 | 0 |
| All Other Budgeted Governmental Funds Total | \$ 6,114 | 4,705 | 3 | 3,778 | 924 | 549 |
| | | | | | 2,941 | 3,862 |
| | | | | | 3 | 3,330 |

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

DEPARTMENT OF REVENUE
SCHEDULE OF RECONCILIATION OF BUDGET TO GAAP
GENERAL FUND, MOTOR FUEL TAX, SCHOOL DISTRICT TRUST,
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT, AND
ALL OTHER BUDGETED GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2002

| | (in thousands of dollars) | | | | |
|---|---------------------------|------------------------|----------------------------------|--|------------------------------------|
| | General Fund | Motor Fuel Tax Fund | School District Trust Fund | State Highway and Transportation Department Fund | All Other Governmental Funds |
| Sources/Inflows of Resources | | | | | |
| Appropriations from the Schedules of Appropriations and Expenditures | \$ 44,396 | 188,000 | | 48,570 | 3,847 |
| Fiscal Year 2002 Cash Collections | 7,085,986 | 674,240 | 667,782 | 204,778 | 895,661 |
| Differences - Budget to GAAP | | | | | |
| Add (Deduct) net change in: | | | | | |
| Receivables | (75,060) | (14,841) | 5,200 | 894 | 10,835 |
| Deduct: | | | | | |
| Deferred Revenues and Related Allowances | 568,074 | 150 | 31,298 | | 42,504 |
| Refunds | 898,900 | 34,524 | | 2,307 | 2,328 |
| Fiscal Year 2002 Revenues as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds | <u>\$ 5,588,348</u> | <u>812,725</u> | <u>641,684</u> | <u>251,935</u> | <u>865,511</u> |
| Uses/Outflows | | | | | |
| Expenditures from the Schedules of Appropriations and Expenditures | \$ 36,430 | 175,915 | | 46,448 | 1,776 |
| Differences - Budget to GAAP | | | | | |
| Add (Deduct) net change in: | | | | | |
| Encumbrances | | | | | 1 |
| Compensated Absences | | | | | |
| Current Year Expenditures Paid From Subsequent Year's Appropriation | 123 | 15,370 | | (253) | 55 |
| Fiscal Year 2002 Expenditures as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds | <u>\$ 36,553</u> | <u>191,285</u> | <u>0</u> | <u>46,195</u> | <u>1,832</u> |



Missouri Department of Revenue

Nonmajor Governmental Funds

Special Revenue Funds

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

Capital Projects Funds

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

The Combining Statements provide detail information about the individual funds that are included in the Other Governmental Funds column on the basic governmental fund financial statements.

Nonmajor Special Revenue Fund Descriptions

AVIATION TRUST FUND

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

BLIND PENSION FUND

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

BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

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

BOLL WEEVIL SUPPRESSION AND ERADICATION FUND

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

CHILDREN'S TRUST FUND

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

CONSERVATION COMMISSION FUND

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

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives the following:

1. Seventy-five percent of \$4 of each \$5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the department deposits the maximum amount into the State Forensic Laboratory Fund;
2. Seventy-five percent of \$4.75 of each \$5 fee assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state; and
3. One hundred percent of the judgment amounts entered by the courts for various

convictions. These judgment amounts are as follows:

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

DEPARTMENT OF REVENUE FEDERAL FUND

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

DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND

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

DOMESTIC RELATIONS RESOLUTION FUND

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

FAIR SHARE FUND

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

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 of Revenue collects from gaming boats for each person embarking on an excursion gambling boat.

GAMING PROCEEDS FOR EDUCATION FUND

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

HEALTH INITIATIVES FUND

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

INDEPENDENT LIVING CENTER FUND

The Independent Living Center Fund, as authorized by Sections 178.653 and 561.035, RSMo, receives receipts that county clerks collect for drug-related offenses and intoxication-related traffic offenses.

LOCAL RECORDS PRESERVATION FUND

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of

any instrument. The Secretary of State uses the money for preservation of local records.

MISSOURI CASA FUND

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

MISSOURI COMMUNITY COLLEGE JOB TRAINING PROGRAM FUND

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

MISSOURI HOUSING TRUST FUND

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

MISSOURI OFFICE OF PROSECUTION SERVICES FUND

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

MOTOR VEHICLE COMMISSION FUND

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Department of Revenue

collects from manufacturers, motor vehicle dealers, and boat dealers.

MOTORCYCLE SAFETY TRUST FUND

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives fees assessed as additional court costs for violations of Missouri laws, municipal ordinances, or county ordinances involving a motorcycle or motortricycle.

ORGAN DONOR PROGRAM FUND

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

PARKS SALES TAX FUND

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Missouri Constitution, 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 fuels used in spark-ignition internal combustion engines.

PETROLEUM STORAGE TANK INSURANCE FUND

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

SCHOOL BUILDING REVOLVING FUND

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

SERVICES TO VICTIMS FUND

The Services to Victims Fund, as authorized by Section 595.100, RSMo, receives the following:

1. Twenty-five percent of \$4 of each \$5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the Department of Revenue deposits the maximum amount into the State Forensic Laboratory Fund; and
2. Twenty-five percent of \$4.75 of each \$5 fee assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state.

SOIL AND WATER SALES TAX FUND

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

SOLID WASTE MANAGEMENT FUND

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

SPINAL CORD INJURY FUND

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a \$2 surcharge assessed as costs in all criminal cases involving violations of any county

ordinance or any violation of criminal or traffic laws of this state.

STATE FORENSIC LABORATORY FUND

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives \$4 of each \$5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state up to a maximum of \$250,000 annually.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

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

STATE LAND SURVEY PROGRAM FUND

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

STATE SCHOOL MONEY FUND

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

STATE TRANSPORTATION FUND

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

STATEWIDE COURT AUTOMATION FUND

The Statewide Court Automation Fund, as authorized by Section 476.053, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding.

STATUTORY COUNTY RECORDER'S FUND

The Statutory County Recorder's Fund, as authorized by Section 59.800, RSMo, receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any instrument.

WORKERS' COMPENSATION FUND AND WORKERS' COMPENSATION-SECOND INJURY FUND

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

WORLD WAR II MEMORIAL TRUST FUND

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo,

receives monetary donations from drivers' license applicants. The Missouri Veterans' Commission uses money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C.

Capital Projects Fund Description

STATE ROAD FUND

The State Road Fund, as authorized by Article IV, Section 39(b), Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel. The Department of Revenue does not receive appropriations from this fund.

**DEPARTMENT OF REVENUE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2002**

(continued on next page)

| | (in thousands of dollars) | | | | | | | | | |
|---|---------------------------|---------------|---------------------|------------------|-------------------------|---------------------|--------------------------|-------------------------------|--------------|-------------------------------|
| | Aviation Trust | Blind Pension | Blindness Education | Children's Trust | Conservation Commission | Crime Victims' Comp | Dept. of Revenue Federal | Domestic Relations Resolution | Fair Share | Gaming Proceeds for Education |
| ASSETS | | | | | | | | | | |
| Cash and Cash Equivalents | | | 6 | 3 | 329 | | | | | 1 |
| Investments | 9 | | 1 | 1 | 236 | | | | | |
| Interest Receivable | | | | | | | | | | |
| Appropriations Receivable | | | | | | | | | | |
| Accounts Receivable | 86 | 154 | 7 | 92 | 9,761 | 330 | | 19 | 1,075 | |
| Allowance for Doubtful Accounts | | | | | (2,409) | | | | | |
| Due From Other Funds | | | | | | | | | | |
| Due From State Treasurer | | | | | | | | | | |
| Postage Inventory | | | | | | | 1 | | | |
| Supply Inventory | | | | | | | | | | |
| License Plate and Tab Inventory | | | | | | | | | | |
| Total Assets | 95 | 154 | 14 | 96 | 7,917 | 330 | 1 | 19 | 1,075 | 1 |
| | | | | | | | | | | |
| LIABILITIES | | | | | | | | | | |
| Accounts Payable | | | | | | | 67 | | | |
| Accrued Payroll | | | | | | | 1 | | | |
| Refunds Payable | | | | | | | | | | |
| Bank Charges Payable | | | | | | | | | | |
| Due to Other Entities | | | | | | | | | | |
| Due to Other Funds | | | 14 | | | | | | | |
| Due to State Treasurer | 95 | 154 | | 96 | 4,839 | 330 | | 19 | 1,075 | 1 |
| Deferred Revenue | | | | | 3,078 | | | | | |
| Compensated Absences | | | | | | | | | | |
| Total Liabilities | 95 | 154 | 14 | 96 | 7,917 | 330 | 68 | 19 | 1,075 | 1 |
| | | | | | | | | | | |
| FUND BALANCE | | | | | | | | | | |
| Reserved for Encumbrances | | | | | | | | | | |
| Reserved for Inventory | | | | | | | 1 | | | |
| Unreserved | | | | | | | (68) | | | |
| Total Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | (67) | 0 | 0 | 0 |
| Total Liabilities and Fund Balance | 95 | 154 | 14 | 96 | 7,917 | 330 | 1 | 19 | 1,075 | 1 |

This statement only includes funds with an asset and liability balance at June 30, 2002.

The funds that did not have a balance at June 30, 2002 are:

- Boll Weevil Suppression and Eradication Fund
- Division of Aging-Elderly Home Delivered Meals Trust Fund
- Gaming Commission Fund
- Missouri Community College Job Training Program Fund
- Motorcycle Safety Trust Fund

**DEPARTMENT OF REVENUE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2002**

(continued from previous page) (in thousands of dollars) (continued on next page)

| | Health Initiatives | Independent Living Center | Local Records Preservation | Missouri CASA | Missouri Housing Trust | MO Office of Prosecution Services | Motor Vehicle Commission | Organ Donor Program | Parks Sales Tax | Petroleum Inspection |
|---|--------------------|---------------------------|----------------------------|---------------|------------------------|-----------------------------------|--------------------------|---------------------|-----------------|----------------------|
| ASSETS | | | | | | | | | | |
| Cash and Cash Equivalents | | | | | | | | | | |
| Investments | | | | | | | 24 | 8 | 132 | |
| Interest Receivable | | | | | | | 4 | 1 | 94 | |
| Appropriations Receivable | | | | | | | 28 | | | |
| Accounts Receivable | 1,970 | 29 | 131 | 6 | 379 | 16 | 30 | 9 | 3,671 | 384 |
| Allowance for Doubtful Accounts | | | | | | | | | (760) | |
| Due From Other Funds | | | | | | | | | | |
| Due From State Treasurer | | | | | | | | | | |
| Postage Inventory | | | | | | | | | | |
| Supply Inventory | 1 | | | | | | | | | |
| License Plate and Tab Inventory | | | | | | | | | | |
| Total Assets | \$ 1,971 | 29 | 131 | 6 | 379 | 16 | 86 | 18 | 3,137 | 384 |
| LIABILITIES | | | | | | | | | | |
| Accounts Payable | | | | | | | 28 | | | |
| Accrued Payroll | | | | | | | 6 | | | |
| Refunds Payable | | | | | | | | | | |
| Bank Charges Payable | | | | | | | | | | |
| Due to Other Entities | | | | | | | | | | |
| Due to Other Funds | | | | | | | | | | |
| Due to State Treasurer | 1,839 | 29 | 131 | 6 | 379 | 16 | 59 | 18 | 1,935 | 384 |
| Deferred Revenue | 131 | | | | | | | | 1,202 | |
| Compensated Absences | | | | | | | 2 | | | |
| Total Liabilities | \$ 1,970 | 29 | 131 | 6 | 379 | 16 | 95 | 18 | 3,137 | 384 |
| FUND BALANCE | | | | | | | | | | |
| Reserved for Encumbrances | 1 | | | | | | | | | |
| Reserved for Inventory | | | | | | | | | | |
| Unreserved | | | | | | | (9) | | | |
| Total Fund Balance | \$ 1 | 0 | 0 | 0 | 0 | 0 | (9) | 0 | 0 | 0 |
| Total Liabilities and Fund Balance | \$ 1,971 | 29 | 131 | 6 | 379 | 16 | 86 | 18 | 3,137 | 384 |

**DEPARTMENT OF REVENUE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2002**

| | (in thousands of dollars) | | | | | | | | | | (continued on next page) |
|---|--------------------------------|---------------------------|---------------------|------------------------|-------------------|--------------------------|---------------------------|--|---------------------------|-----------------|--------------------------|
| | (continued from previous page) | | | | | (continued on next page) | | | | | |
| | Petroleum Storage Tank Ins. | School Building Revolving | Services To Victims | Soil & Water Sales Tax | Solid Waste Mgmt. | Spinal Cord Injury | State Forensic Laboratory | State Hwys. and Transp. Dept. Grade Crossing | State Land Survey Program | State Road Fund | |
| ASSETS | | | | | | | | | | | |
| Cash and Cash Equivalents | | | | 132 | | | | 33 | | 5,426 | |
| Investments | | | | 94 | | | | 5 | | 939 | |
| Interest Receivable | | | | | | | | | | 1 | |
| Appropriations Receivable | | | | | | | | | | | |
| Accounts Receivable | 2,441 | 333 | 228 | 3,671 | 1,440 | 17 | 187 | 37 | 131 | 43,147 | |
| Allowance for Doubtful Accounts | | | | (760) | | | | | | | |
| Due From Other Funds | | | | | | | | | | | |
| Due From State Treasurer | | | | | | | | | | | |
| Postage Inventory | | | | | | | | | | | |
| Supply Inventory | | | | | | | | | | | |
| License Plate and Tab Inventory | | | | | | | | | | | |
| Total Assets | 2,441 | 333 | 228 | 3,137 | 1,440 | 17 | 187 | 75 | 131 | 49,513 | |
| | | | | | | | | | | | |
| LIABILITIES | | | | | | | | | | | |
| Accounts Payable | | | | | | | | | | | |
| Accrued Payroll | | | | | | | | | | | |
| Refunds Payable | | | | | | | | | | | |
| Bank Charges Payable | | | | | | | | | | | |
| Due to Other Entities | | | | | | | | | | | 1 |
| Due to Other Funds | | | | | | | | | | | |
| Due to State Treasurer | 2,440 | 333 | 228 | 1,935 | 407 | 17 | 187 | 75 | 131 | 17,582 | |
| Deferred Revenue | 1 | | | 1,202 | 1,033 | | | | | 31,930 | |
| Compensated Absences | | | | | | | | | | | |
| Total Liabilities | 2,441 | 333 | 228 | 3,137 | 1,440 | 17 | 187 | 75 | 131 | 49,513 | |
| | | | | | | | | | | | |
| FUND BALANCE | | | | | | | | | | | |
| Reserved for Encumbrances | | | | | | | | | | | |
| Reserved for Inventory | | | | | | | | | | | |
| Unreserved | | | | | | | | | | | |
| Total Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Liabilities and Fund Balance | 2,441 | 333 | 228 | 3,137 | 1,440 | 17 | 187 | 75 | 131 | 49,513 | |

**DEPARTMENT OF REVENUE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2002**

| | (in thousands of dollars) | | | | | | | TOTAL |
|---|---------------------------|---------------|----------------------------|----------------------------|----------------|------------------------------|-----------------------------|-----------|
| | State School Money | State Transp. | Statewide Court Automation | Statutory County Recorders | Workers' Comp. | Workers' Comp.-Second Injury | World War II Memorial Trust | |
| ASSETS | | | | | | | | |
| Cash and Cash Equivalents | | 44 | | | | | | 6,138 |
| Investments | | 8 | | | | | | 1,392 |
| Interest Receivable | | | | | | | | 1 |
| Appropriations Receivable | | | | | | | | 28 |
| Accounts Receivable | 2,418 | 549 | 346 | 253 | | 1 | | 73,348 |
| Allowance for Doubtful Accounts | | | | | | | | (3,929) |
| Due From Other Funds | | | | | | | | 0 |
| Due From State Treasurer | | | | | 161 | | 47 | 208 |
| Postage Inventory | | | | | | | | 2 |
| Supply Inventory | | | | | | | | 0 |
| License Plate and Tab Inventory | | | | | | | | 0 |
| Total Assets | \$ 2,418 | \$ 601 | \$ 346 | \$ 253 | \$ 161 | \$ 47 | \$ 1 | \$ 77,188 |
| LIABILITIES | | | | | | | | |
| Accounts Payable | | | | | | | | 95 |
| Accrued Payroll | | | | | | | | 7 |
| Refunds Payable | | | | | 161 | 47 | | 208 |
| Bank Charges Payable | | | | | | | | 1 |
| Due to Other Entities | | | | | | | | 0 |
| Due to Other Funds | | | | | | | | 0 |
| Due to State Treasurer | 2,418 | 170 | 346 | 253 | | 1 | | 37,928 |
| Deferred Revenue | | 431 | | | | | | 39,022 |
| Compensated Absences | | | | | | | | 2 |
| Total Liabilities | \$ 2,418 | \$ 601 | \$ 346 | \$ 253 | \$ 161 | \$ 47 | \$ 1 | \$ 77,263 |
| FUND BALANCE | | | | | | | | |
| Reserved for Encumbrances | | | | | | | | 1 |
| Reserved for Inventory | | | | | | | | 1 |
| Unreserved | | | | | | | | (77) |
| Total Fund Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ (75) |
| Total Liabilities and Fund Balance | \$ 2,418 | \$ 601 | \$ 346 | \$ 253 | \$ 161 | \$ 47 | \$ 1 | \$ 77,188 |

(continued from previous page)

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)

(continued on next page)

| | Aviation Trust | Blind Pension | Blindness Education | Boll Weevil Supp & Eradication | Children's Trust | Conserv Comm | Crime Victims' Comp. | Dept. of Revenue Federal | Div. of Aging | Domestic Relations Resolutions | Fair Share |
|---|-----------------|---------------|---------------------|--------------------------------|------------------|---------------|----------------------|--------------------------|---------------|--------------------------------|---------------|
| REVENUES | | | | | | | | | | | |
| Appropriations | | | | | | 506 | | 2,531 | 22 | | |
| Individual Income Tax | | | | 40 | 835 | | | | | 233 | |
| Licenses, Permits, and Fees | | | | | | | | | | | |
| Motor Fuel Tax | 275 | | | | | | | | | | |
| Sales and Use Tax | 4,309 | | 217 | | 109 | 86,282 | 5,042 | 494 | | | 22,731 |
| Other Revenues | | 20,990 | 217 | 40 | 944 | 86,802 | 5,042 | 3,025 | 22 | 233 | 22,731 |
| Total | \$ 4,584 | 20,990 | 217 | 40 | 944 | 86,802 | 5,042 | 3,025 | 22 | 233 | 22,731 |
| Provision for Transmittal to State Treasurer | 4,584 | 20,990 | 217 | 40 | 944 | 86,296 | 5,042 | 494 | | 233 | 22,731 |
| Net Revenues | \$ 0 | 0 | 0 | 0 | 0 | 506 | 0 | 2,531 | 22 | 0 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| Personal Service | | | | | | 457 | | 15 | | | |
| Expense and Equipment | | | | | | 48 | | 547 | 11 | | |
| Total Expenditures | \$ 0 | 0 | 0 | 0 | 0 | 505 | 0 | 562 | 11 | 0 | 0 |
| Excess of Revenues Over (Under) Expenditures Before Lapsed Balances | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1,969 | 11 | 0 | 0 |
| Lapsed Balances | | | | | | 1 | | 2,036 | 11 | | |
| Excess of Revenues Over (Under) Expenditures | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0 | (67) | 0 | 0 | 0 |
| Net change in Unreserved Fund Balance | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0 | (67) | 0 | 0 | 0 |
| Fund Balance Unreserved -July 1, 2001 | | | | | | | | (1) | | | |
| Fund Balance Unreserved -June 30, 2002 | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0 | (68) | 0 | 0 | 0 |

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(continued from previous page) (in thousands of dollars) (continued on next page)

| | Gaming Comm | Gaming Proceeds for Education | Health Initiatives | Indep. Living Center | Local Records Preserv | Missouri CASA | MO Comm. College Job Training | MO Housing Trust | MO Office of Prosecution Services | Motor Vehicle Comm | Motorcycle Safety Trust |
|---|---------------|-------------------------------|--------------------|----------------------|-----------------------|---------------|-------------------------------|------------------|-----------------------------------|--------------------|-------------------------|
| REVENUES | | | | | | | | | | | |
| Appropriations | | | 51 | | | | | | | 667 | |
| Individual Income Tax | | | | | | | 10,486 | | | | |
| Licenses, Permits, and Fees | 48,556 | | | | 1,737 | 63 | | 5,099 | 276 | 1,042 | |
| Motor Fuel Tax | | | | | | | | | | | |
| Sales and Use Tax | | | | | | | | | | | |
| Other Revenues | 3 | 216,969 | 32,255 | 331 | | | | | | | |
| Total | 48,559 | 216,969 | 32,306 | 331 | 1,737 | 63 | 10,486 | 5,099 | 276 | 1,709 | 0 |
| Provision for Transmittal to State Treasurer | 48,559 | 216,969 | 32,255 | 331 | 1,737 | 63 | 10,486 | 5,099 | 276 | 1,042 | |
| Net Revenues | 0 | 0 | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 667 | 0 |
| EXPENDITURES | | | | | | | | | | | |
| Personal Service | | | 40 | | | | | | | 305 | |
| Expense and Equipment | | | 9 | | | | | | | 347 | |
| Total Expenditures | 0 | 0 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 652 | 0 |
| Excess of Revenues Over (Under) Expenditures Before Lapsed Balances | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 0 |
| Lapsed Balances | | | 2 | | | | | | | 2 | |
| Excess of Revenues Over (Under) Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 0 |
| Net change in Unreserved Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | 0 |
| Fund Balance Unreserved -July 1, 2001 | | | | | | | | | | | (22) |
| Fund Balance Unreserved -June 30, 2002 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (9) |

Note 1: Monies collected and transmitted to the Motorcycle Safety Trust Fund was less than \$1,000.

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
BUDGETARY BASIS
BUDGETED NONMAJOR GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2002 AND JUNE 30, 2001

(in thousands of dollars)

| | 2002 | | | | | 2001 | | | | |
|--|---------------------------|------------------------|-----------------------|-----------------------|--------------------|---------------------------|------------------------|-----------------------|-----------------------|--------------------|
| | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances | Original Appropriation | Final Appropriation | Governor's Reserve | Actual Expenditure | Lapsed Balances |
| CONSERVATION COMMISSION FUND | | | | | | | | | | |
| Division of Taxation and Collection | | | | | | | | | | |
| Personal Service | \$ 457 | 457 | | 457 | 0 | 453 | 453 | | 453 | |
| Expense and Equipment | 49 | 49 | | 48 | 1 | 49 | 49 | | 40 | 9 |
| Conservation Commission Fund Total | \$ 506 | 506 | 0 | 505 | 1 | 502 | 502 | 0 | 493 | 9 |
| DEPARTMENT OF REVENUE FEDERAL FUND | | | | | | | | | | |
| Division of Administration | | | | | | | | | | |
| Expense and Equipment | \$ 70 | 29 | | 29 | 0 | 70 | 20 | | 20 | |
| Total | \$ 70 | 29 | 0 | 29 | 0 | 70 | 20 | 0 | 20 | 0 |
| Division of MV/DL Excl. Branch Offices | | | | | | | | | | |
| Personal Service | \$ 166 | 14 | | 14 | 0 | 165 | | | | |
| Expense and Equipment | 2,295 | 451 | | 451 | 0 | 399 | 153 | | 153 | |
| Total | \$ 2,461 | 465 | 0 | 465 | 0 | 564 | 153 | 0 | 153 | 0 |
| Department of Revenue Federal Fund Total | \$ 2,531 | 494 | 0 | 494 | 0 | 634 | 173 | 0 | 173 | 0 |
| DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND | | | | | | | | | | |
| Division of Administration | | | | | | | | | | |
| Expense and Equipment | \$ 11 | 11 | | 11 | | 11 | 11 | | 11 | 0 |
| Total | \$ 11 | 11 | 0 | 11 | 0 | 11 | 11 | 0 | 11 | 0 |
| Division of Taxation and Collection | | | | | | | | | | |
| Personal Service | \$ 11 | 11 | | 0 | 11 | 11 | 11 | | 11 | 0 |
| Total | \$ 11 | 11 | 0 | 0 | 11 | 11 | 11 | 0 | 11 | 0 |
| Division of Aging-Elderly Home Delivered Meals Trust Fund Total | \$ 22 | 22 | 0 | 11 | 11 | 22 | 22 | 0 | 22 | 0 |
| FAIR SHARE FUND | | | | | | | | | | |
| Refunds of Tobacco and Cigarette Tax | \$ 11 E | 86 E | | 85 | 1 | 11 E | 11 | | 9 | 2 |
| Fair Share Fund Total | \$ 11 | 86 | 0 | 85 | 1 | 11 | 11 | 0 | 9 | 2 |
| FEDERAL AND OTHER FUNDS | | | | | | | | | | |
| Refunds of Taxes and Fees Credited to Federal and Other Funds | \$ 500 E | 500 E | | 405 | 95 | 500 E | 500 | | 22 | 478 |
| Federal and Other Funds Total | \$ 500 | 500 | 0 | 405 | 95 | 500 | 500 | 0 | 22 | 478 |

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

(continued on next page)

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
BUDGETARY BASIS
BUDGETED NONMAJOR GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2002 AND JUNE 30, 2001

(in thousands of dollars)

| | 2002 | | | | | 2001 | | | | |
|--|---------------------------|------------------------|-----------------------|-----------------------|--------------------|---------------------------|------------------------|-----------------------|-----------------------|--------------------|
| | 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) | | | | | | | | | | |
| HEALTH INITIATIVES FUND | | | | | | | | | | |
| Division of Administration | | | | | | | | | | |
| Expense and Equipment | \$ 4 | 4 | | 4 | 0 | 4 | 4 | | 2 | 2 |
| Total | \$ 4 | 4 | 0 | 4 | 0 | 4 | 4 | 0 | 2 | 2 |
| Division of Taxation and Collection | | | | | | | | | | |
| Personal Service | \$ 41 | 41 | 1 | 40 | 0 | 41 | 41 | 1 | 40 | |
| Expense and Equipment | 4 | 4 | | 4 | 0 | 4 | 4 | | 4 | 0 |
| Total | \$ 45 | 45 | 1 | 44 | 0 | 45 | 45 | 1 | 44 | 0 |
| Refunds of Tobacco and Cigarette Tax | \$ 50 E | 105 E | 2 | 86 | 17 | 50 E | 50 | 2 | 10 | 38 |
| Health Initiatives Fund Total | \$ 99 | 154 | 3 | 134 | 17 | 99 | 99 | 3 | 56 | 40 |
| MOTOR VEHICLE COMMISSION FUND | | | | | | | | | | |
| Division of Administration | | | | | | | | | | |
| Personal Service | \$ 70 | 70 | | 70 | 0 | 70 | 70 | | 58 | 12 |
| Expense and Equipment | 30 | 30 | | 28 | 2 | 30 | 30 | | 30 | |
| Total | \$ 100 | 100 | 0 | 98 | 2 | 100 | 100 | 0 | 88 | 12 |
| Division of MV/DL Excl. Branch Offices | | | | | | | | | | |
| Personal Service | \$ 248 | 248 | | 248 | 0 | 246 | 246 | | 246 | |
| Expense and Equipment | 319 | 319 | | 319 | 0 | 319 | 319 | | 319 | |
| Total | \$ 567 | 567 | 0 | 567 | 0 | 565 | 565 | 0 | 565 | 0 |
| Refunds of Fees Credited to Motor Vehicle Commission Fund | \$ 12 E | 12 E | | 7 | 5 | 12 | 12 | | 8 | 4 |
| Motor Vehicle Commission Fund Total | \$ 679 | 679 | 0 | 672 | 7 | 677 | 677 | 0 | 661 | 16 |
| PETROLEUM INSPECTION FUND | | | | | | | | | | |
| Division of Taxation and Collection | | | | | | | | | | |
| Personal Service | \$ 28 | 28 | | 27 | 1 | 28 | 28 | | 28 | |
| Expense and Equipment | 3 | 3 | | 3 | 0 | 3 | 3 | | 3 | |
| Total | \$ 31 | 31 | 0 | 30 | 1 | 31 | 31 | 0 | 31 | 0 |
| Petroleum Inspection Fund Total | \$ 31 | 31 | 0 | 30 | 1 | 31 | 31 | 0 | 31 | 0 |

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

(continued on next page)

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
BUDGETARY BASIS
BUDGETED NONMAJOR GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2002 AND JUNE 30, 2001

(in thousands of dollars)

| | 2002 | | | | | 2001 | | | | |
|--|---------------------------|------------------------|-----------------------|-----------------------|--------------------|---------------------------|------------------------|-----------------------|-----------------------|--------------------|
| | 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 STORAGE TANK INSURANCE FUND | | | | | | | | | | |
| Division of Administration | | | | | | | | | | |
| Expense and Equipment | \$ 15 | 15 | | | 15 | | | | | |
| Total | \$ 15 | 15 | 0 | 0 | 15 | 0 | 0 | 0 | 0 | 0 |
| Division of Taxation and Collection | | | | | | | | | | |
| Personal Service | \$ 23 | 23 | | 22 | 1 | 22 | 22 | | 22 | |
| Expense and Equipment | 1 | 1 | | 1 | 0 | 1 | 1 | | 1 | |
| Total | \$ 24 | 24 | 0 | 23 | 1 | 23 | 23 | 0 | 23 | 0 |
| Petroleum Storage Tank Insurance Fund Total | \$ 39 | 39 | 0 | 23 | 16 | 23 | 23 | 0 | 23 | 0 |
| STATE SCHOOL MONEY FUND | | | | | | | | | | |
| Refunds of Tobacco and Cigarette Tax | \$ 25 E | 192 E | | 192 | 0 | 25 E | 25 | | 21 | 4 |
| State School Money Fund Total | \$ 25 | 192 | 0 | 192 | 0 | 25 | 25 | 0 | 21 | 4 |
| WORKERS' COMPENSATION FUND | | | | | | | | | | |
| Refunds - Overpayment and Errors of the Workers' Compensation Fund | \$ 1,172 E | 1,172 E | | 526 | 646 | 283 E | 1,670 | | 1,670 | 0 |
| Refunds - Overpayment and Errors of the Workers' Compensation-Second Injury Fund | 499 E | 830 E | | 701 | 129 | 134 E | 149 | | 149 | 0 |
| Workers' Compensation Fund Total | \$ 1,671 | 2,002 | 0 | 1,227 | 775 | 417 | 1,819 | 0 | 1,819 | 0 |
| TOTAL BUDGETED NONMAJOR GOVERNMENTAL FUNDS | \$ 6,114 | 4,705 | 3 | 3,778 | 924 | 2,941 | 3,882 | 3 | 3,330 | 549 |

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



Missouri Department of Revenue

Agency Funds

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

Agency Fund Descriptions

BASE STATE REGISTRATION FUND

The Base State Registration Fund, as authorized by Section 622.095, RSMo, receives registration, administration, and license fees that are collected by the Department of Economic Development, Division of Motor Carrier and Railroad Safety on behalf of other jurisdictions under the Base State Registration Plan. The Division of Motor Carrier and Railroad Safety (transferred to the Missouri Department of Transportation in Fiscal Year 2003) directs the payment of the fees collected to the appropriate jurisdictions. The Department of Revenue exercises administrative control over the fund.

CABARET SALES TAX FUND

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

CIGARETTE TAX FUND

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

CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND

The Cigarette and Other Tobacco Products Bond Fund, as authorized by Section 149.035, RSMo, receives cash bonds that are posted by tobacco product wholesaler licensees. The

Department of Revenue refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

COUNTY PRIVATE CAR TAX TRUST FUND

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

COUNTY STOCK INSURANCE FUND

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

DEPARTMENT OF AGRICULTURE CHECK-OFF FUND

The Department of Agriculture Check-Off Fund, as authorized by Section 275.350, RSMo, receives commodity merchandising program fees collected by the Department of Agriculture. At the direction of the Department of Agriculture, the Department of Revenue distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund.

FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund, as authorized by Chapter 148, RSMo, receives collections of a tax on the net income of financial institutions. The Department of

Revenue collects the tax and disburses it back to the counties.

FUEL LOCAL DEPOSIT (FLOYD) FUND

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

INTERNATIONAL FUEL TAX AGREEMENT FUND

The Highway Reciprocity Commission (transferred to the Missouri Department of Transportation in Fiscal Year 2003) established the International Fuel Tax Agreement Fund to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo.

INTERNATIONAL FUEL TAX AGREEMENT BOND FUND

The Highway Reciprocity Commission (transferred to the Missouri Department of Transportation in Fiscal Year 2003) established the International Fuel Tax Agreement Bond Fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. The Highway Reciprocity Commission 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 FUND

As authorized by Section 301.277, RSMo, the Highway Reciprocity Commission (transferred to the Missouri Department of Transportation in Fiscal Year 2003) collects license plate fees due to other jurisdictions. The Highway Reciprocity Commission collects these fees and remits them to and disburses them from the International Registration Plan Fund.

LOCAL OPTION USE TAX FUND

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

LOCAL SALES TAX FUND

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

LOCAL USE TAX FUND

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

MISSOURI COTTON GROWERS ORGANIZATION FUND

The Missouri Cotton Growers Organization Fund, as authorized by Section 263.527, RSMo, receives assessments levied by the Missouri Department of Agriculture on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent is deposited into the state's Boll Weevil

Suppression and Eradication Fund as an administrative fee for use by the Missouri Department of Agriculture.

MOTOR FUEL BOND FUND

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

MOTOR FUEL POOL BOND FUND

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

MOTOR VEHICLE PROTEST FUND

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

PROTESTED SALES AND USE TAX FUND

The Protested Sales and Use Tax Fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The Department of Revenue (department) transmits the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The department deposits all other state and local sales and use taxes paid under protest into this

fund. The department either returns the protested sales and use taxes to the taxpayer or remits them to the state and the appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

RIVERBOAT GAMING FUND

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

- **Riverboat Gaming Admission Fees**
As authorized by Sections 313.820 and 313.835, RSMo, the Department of Revenue collects a \$2 admission fee from gaming boats for each person embarking on a boat. The department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.
- **Riverboat Gaming Gross Receipts Tax**
As authorized by Section 313.822, RSMo, the Department of Revenue (department) collects gaming gross receipts tax from boats conducting gaming activities. The department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

SAFETY RESPONSIBILITY CUSTODY FUND

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

**SECRETARY OF STATE UCC
COLLECTION FUND**

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

ST. LOUIS 3/8% HOLDING FUND

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

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002

(in thousands of dollars)

| | Balance July 1, 2001 | Additions | Deductions | Balance June 30, 2002 |
|-------------------------------------|-------------------------|---------------|-----------------|--------------------------|
| BASE STATE REGISTRATION FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 229 | 3,972 | (3,929) | 272 |
| Interest Receivable | 2 | 7 | (8) | 1 |
| Total Assets | \$ 231 | 3,979 | (3,937) | 273 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 1 | (1) | 0 |
| Due to Other Entities | 231 | 3,979 | (3,937) | 273 |
| Total Liabilities | \$ 231 | 3,980 | (3,938) | 273 |
| CABARET SALES TAX FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 25 | 48 | (73) | 0 |
| Interest Receivable | 1 | 1 | (2) | 0 |
| Investments, at Fair Value | 190 | 0 | (190) | 0 |
| Total Assets | \$ 216 | 49 | (265) | 0 |
| Liabilities | | | | |
| Due to Other Entities | \$ 216 | 49 | (265) | 0 |
| Total Liabilities | \$ 216 | 49 | (265) | 0 |
| CIGARETTE TAX FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 89 | 7,023 | (7,079) | 33 |
| Interest Receivable | 2 | 14 | (15) | 1 |
| Investments, at Fair Value | 510 | 7,215 | (7,190) | 535 |
| Total Assets | \$ 601 | 14,252 | (14,284) | 569 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 2 | (2) | 0 |
| Due to Other Entities | 601 | 7,022 | (7,054) | 569 |
| Total Liabilities | \$ 601 | 7,024 | (7,056) | 569 |

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)

| | Balance July 1, 2001 | Additions | Deductions | Balance June 30, 2002 |
|---|-------------------------|--------------|----------------|--------------------------|
| CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 88 | 19 | (8) | 99 |
| Interest Receivable | 0 | 1 | (1) | 0 |
| Total Assets | \$ 88 | 20 | (9) | 99 |
| Liabilities | | | | |
| Due to Other Entities | \$ 88 | 20 | (9) | 99 |
| Total Liabilities | \$ 88 | 20 | (9) | 99 |
| COUNTY PRIVATE CAR TAX FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 3 | 2,772 | (2,760) | 15 |
| Interest Receivable | 0 | 2 | (2) | 0 |
| Total Assets | \$ 3 | 2,774 | (2,762) | 15 |
| Liabilities | | | | |
| Due to Other Entities | \$ 3 | 2,774 | (2,762) | 15 |
| Total Liabilities | \$ 3 | 2,774 | (2,762) | 15 |
| COUNTY STOCK INSURANCE FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 20 | 121 | (115) | 26 |
| Accounts Receivable | 2,337 | 0 | (383) | 1,954 |
| Interest Receivable | 22 | 71 | (87) | 6 |
| Investments, at Fair Value | 5,210 | 4,665 | (5,265) | 4,610 |
| Total Assets | \$ 7,589 | 4,857 | (5,850) | 6,596 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 1 | 5 | (5) | 1 |
| Due to Other Entities | 7,588 | 4,387 | (5,380) | 6,595 |
| Total Liabilities | \$ 7,589 | 4,392 | (5,385) | 6,596 |

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002

(in thousands of dollars)

| | Balance July 1, 2001 | Additions | Deductions | Balance June 30, 2002 |
|---|-------------------------|-----------------------|-------------------------|--------------------------|
| DEPT OF AGRICULTURE CHECK-OFF FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 53 | 2,086 | (2,098) | 41 |
| Interest Receivable | 2 | 9 | (10) | 1 |
| Investments, at Fair Value | <u>450</u> | <u>7,345</u> | <u>(7,330)</u> | <u>465</u> |
| Total Assets | \$ <u>505</u> | <u>9,440</u> | <u>(9,438)</u> | <u>507</u> |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 1 | (1) | 0 |
| Due to Other Entities | <u>505</u> | <u>9,430</u> | <u>(9,428)</u> | <u>507</u> |
| Total Liabilities | \$ <u>505</u> | <u>9,431</u> | <u>(9,429)</u> | <u>507</u> |
| FINANCIAL INSTITUTIONS TAX FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 77 | 255 | (265) | 67 |
| Accounts Receivable | 4,517 | 0 | (491) | 4,026 |
| Interest Receivable | 58 | 256 | (299) | 15 |
| Investments, at Fair Value | <u>13,587</u> | <u>16,955</u> | <u>(19,527)</u> | <u>11,015</u> |
| Total Assets | \$ <u>18,239</u> | <u>17,466</u> | <u>(20,582)</u> | <u>15,123</u> |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 2 | 16 | (16) | 2 |
| Due to Other Entities | <u>18,237</u> | <u>17,200</u> | <u>(20,316)</u> | <u>15,121</u> |
| Total Liabilities | \$ <u>18,239</u> | <u>17,216</u> | <u>(20,332)</u> | <u>15,123</u> |
| FUEL LOCAL DEPOSIT (FLOYD) FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 1,957 | 213,975 | (214,083) | 1,849 |
| Accounts Receivable | 26,428 | 3,349 | (0) | 29,777 |
| Interest Receivable | 30 | 210 | (231) | 9 |
| Investments, at Fair Value | <u>7,201</u> | <u>107,013</u> | <u>(107,752)</u> | <u>6,462</u> |
| Total Assets | \$ <u>35,616</u> | <u>324,547</u> | <u>(322,066)</u> | <u>38,097</u> |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 2 | 26 | (26) | 2 |
| Due to Other Entities | <u>35,614</u> | <u>324,201</u> | <u>(321,720)</u> | <u>38,095</u> |
| Total Liabilities | \$ <u>35,616</u> | <u>324,227</u> | <u>(321,746)</u> | <u>38,097</u> |

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)

| | Balance July 1, 2001 | Additions | Deductions | Balance June 30, 2002 |
|---|-------------------------|---------------|-----------------|--------------------------|
| INTERNATIONAL FUEL TAX AGREEMENT FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 1,074 | 11,456 | (12,008) | 522 |
| Accounts Receivable | 2 | 1 | (2) | 1 |
| Interest Receivable | 31 | 91 | (115) | 7 |
| Investments, at Fair Value | 1,651 | 35,272 | (35,758) | 1,165 |
| Total Assets | \$ 2,758 | 46,820 | (47,883) | 1,695 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 1 | 7 | (7) | 1 |
| Due to Other Entities | 2,757 | 43,054 | (44,117) | 1,694 |
| Total Liabilities | \$ 2,758 | 43,061 | (44,124) | 1,695 |
| INTERNATIONAL FUEL TAX AGREEMENT BOND FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 61 | 45 | (91) | 15 |
| Interest Receivable | 1 | 6 | (7) | 0 |
| Investments, at Fair Value | 235 | 0 | (45) | 190 |
| Total Assets | \$ 297 | 51 | (143) | 205 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 1 | (1) | 0 |
| Due to Other Entities | 297 | 51 | (143) | 205 |
| Total Liabilities | \$ 297 | 52 | (144) | 205 |
| INTERNATIONAL REGISTRATION PLAN FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 1,902 | 409 | (402) | 1,909 |
| Accounts Receivable | 13 | 10 | (13) | 10 |
| Interest Receivable | 4 | 118 | (120) | 2 |
| Investments, at Fair Value | 756 | 40,997 | (40,758) | 995 |
| Total Assets | \$ 2,675 | 41,534 | (41,293) | 2,916 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 10 | (10) | 0 |
| Due to Other Entities | 2,675 | 37,679 | (37,438) | 2,916 |
| Total Liabilities | \$ 2,675 | 37,689 | (37,448) | 2,916 |

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

| | (in thousands of dollars) | | | Balance June 30, 2002 |
|----------------------------------|---------------------------|------------------|--------------------|--------------------------|
| | Balance July 1, 2001 | Additions | Deductions | |
| LOCAL OPTION USE TAX FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 61 | 12,529 | (12,488) | 102 |
| Accounts Receivable | 4,888 | 0 | (492) | 4,396 |
| Allowance for Doubtful Accounts | (16) | (0) | 1 | (15) |
| Interest Receivable | 11 | 63 | (68) | 6 |
| Investments, at Fair Value | 2,574 | 70,307 | (68,675) | 4,206 |
| Total Assets | \$ 7,518 | 82,899 | 81,722 | 8,695 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 7 | (7) | 0 |
| Due to Other Entities | 7,518 | 82,338 | (81,161) | 8,695 |
| Total Liabilities | \$ 7,518 | 82,345 | (81,168) | 8,695 |
| LOCAL SALES TAX FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 5,379 | 439,106 | (433,065) | 11,420 |
| Accounts Receivable | 146,797 | 0 | (19,466) | 127,331 |
| Allowance for Doubtful Accounts | (28,219) | (1,150) | 0 | (29,369) |
| Interest Receivable | 566 | 1,588 | (1,961) | 193 |
| Investments, at Fair Value | 133,974 | 1,805,521 | (1,798,131) | 141,364 |
| Total Assets | \$ 258,497 | 2,245,065 | 2,252,623 | 250,939 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 11 | 155 | (153) | 13 |
| Due to Other Entities | 258,486 | 2,228,985 | (2,236,545) | 250,926 |
| Total Liabilities | \$ 258,497 | 2,229,140 | (2,236,698) | 250,939 |
| LOCAL USE TAX FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 32 | 0 | (1) | 31 |
| Interest Receivable | 1 | 8 | (9) | 0 |
| Investments, at Fair Value | 145 | 0 | (0) | 145 |
| Total Assets | \$ 178 | 8 | (10) | 176 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 0 | (0) | 0 |
| Due to Other Entities | 178 | 0 | (2) | 176 |
| Total Liabilities | \$ 178 | 0 | (2) | 176 |

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002

(in thousands of dollars)

| | Balance July 1, 2001 | Additions | Deductions | Balance June 30, 2002 |
|-------------------------------------|-------------------------|---------------|-----------------|--------------------------|
| MISSOURI COTTON GROWERS FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 0 | 3,975 | (3,972) | 3 |
| Interest Receivable | 0 | 8 | (8) | 0 |
| Investments, at Fair Value | 0 | 6,740 | (6,740) | 0 |
| Total Assets | \$ 0 | 10,723 | (10,720) | 3 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 1 | (1) | 0 |
| Due to Other Entities | 0 | 3,974 | (3,971) | 3 |
| Total Liabilities | \$ 0 | 3,975 | (3,972) | 3 |
| MOTOR FUEL BOND FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 26 | 109 | (110) | 25 |
| Interest Receivable | 2 | 9 | (10) | 1 |
| Investments, at Fair Value | 325 | 110 | (100) | 335 |
| Total Assets | \$ 353 | 228 | (220) | 361 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 1 | (1) | 0 |
| Due to Other Entities | 353 | 108 | (100) | 361 |
| Total Liabilities | \$ 353 | 109 | (101) | 361 |
| MOTOR FUEL POOL BOND FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 35 | 30 | (1) | 64 |
| Interest Receivable | 0 | 10 | (10) | 0 |
| Investments, at Fair Value | 0 | 10 | (10) | 0 |
| Total Assets | \$ 35 | 50 | (21) | 64 |
| Liabilities | | | | |
| Due to Other Entities | \$ 35 | 30 | (1) | 64 |
| Total Liabilities | \$ 35 | 30 | (1) | 64 |

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002

(in thousands of dollars)

| | Balance July 1, 2001 | Additions | Deductions | Balance June 30, 2002 |
|---|-------------------------|----------------|------------------|--------------------------|
| MOTOR VEHICLE PROTEST FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 7 | 1 | (7) | 1 |
| Total Assets | \$ 7 | 1 | (7) | 1 |
| Liabilities | | | | |
| Due to Other Entities | \$ 7 | 1 | (7) | 1 |
| Total Liabilities | \$ 7 | 1 | (7) | 1 |
| PROTESTED SALES AND USE TAX FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 35 | 39 | (15) | 59 |
| Interest Receivable | 48 | 221 | (263) | 6 |
| Investments, at Fair Value | 11,455 | 665 | (7,995) | 4,125 |
| Total Assets | \$ 11,538 | 925 | (8,273) | 4,190 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 1 | 13 | (13) | 1 |
| Due to Other Entities | 11,537 | 662 | (8,010) | 4,189 |
| Total Liabilities | \$ 11,538 | 675 | (8,023) | 4,190 |
| RIVERBOAT GAMING FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 40 | 270,371 | (270,374) | 37 |
| Interest Receivable | 23 | 126 | (141) | 8 |
| Investments, at Fair Value | 5,495 | 68,315 | (68,195) | 5,615 |
| Total Assets | \$ 5,558 | 338,812 | (338,710) | 5,660 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 1 | 15 | (15) | 1 |
| Due to Other Entities | 5,557 | 338,670 | (338,568) | 5,659 |
| Total Liabilities | \$ 5,558 | 338,685 | (338,583) | 5,660 |

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

(in thousands of dollars)

| | Balance July 1, 2001 | Additions | Deductions | Balance June 30, 2002 |
|---|-------------------------|---------------------|-----------------------|--------------------------|
| SAFETY RESPONSIBILITY CUSTODY FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 9 | 167 | (174) | 2 |
| Interest Receivable | 1 | 2 | (3) | 0 |
| Investments, at Fair Value | <u>2,557</u> | <u>772</u> | <u>(765)</u> | <u>2,564</u> |
| Total Assets | \$ <u>2,567</u> | <u>941</u> | <u>(942)</u> | <u>2,566</u> |
| Liabilities | | | | |
| Due to Other Entities | \$ <u>2,567</u> | <u>941</u> | <u>(942)</u> | <u>2,566</u> |
| Total Liabilities | \$ <u>2,567</u> | <u>941</u> | <u>(942)</u> | <u>2,566</u> |
| SECRETARY OF STATE UCC COLLECTION FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 0 | 3,088 | (2,832) | 256 |
| Interest Receivable | 0 | 1 | (1) | 0 |
| Investments, at Fair Value | <u>0</u> | <u>290</u> | <u>(90)</u> | <u>200</u> |
| Total Assets | \$ <u>0</u> | <u>3,379</u> | <u>(2,923)</u> | <u>456</u> |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 0 | 9 | (8) | 1 |
| Due to Other Entities | <u>0</u> | <u>3,371</u> | <u>(2,916)</u> | <u>455</u> |
| Total Liabilities | \$ <u>0</u> | <u>3,380</u> | <u>(2,924)</u> | <u>456</u> |
| ST. LOUIS CITY 3/8% HOLDING FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 25 | 3 | (0) | 28 |
| Interest Receivable | 1 | 2 | (3) | 0 |
| Investments, at Fair Value | <u>70</u> | <u>0</u> | <u>(0)</u> | <u>70</u> |
| Total Assets | \$ <u>96</u> | <u>5</u> | <u>(3)</u> | <u>98</u> |
| Liabilities | | | | |
| Due to Other Entities | \$ <u>96</u> | <u>2</u> | <u>(0)</u> | <u>98</u> |
| Total Liabilities | \$ <u>96</u> | <u>2</u> | <u>(0)</u> | <u>98</u> |

**DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2002**

| (in thousands of dollars) | | | | |
|--|-------------------------|------------------|--------------------|--------------------------|
| | Balance July 1, 2001 | Additions | Deductions | Balance June 30, 2002 |
| Totals - All Agency Funds (Memorandum Only) | | | | |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 11,227 | 971,599 | (965,950) | 16,876 |
| Accounts Receivable | 184,982 | 3,360 | (20,847) | 167,495 |
| Allowance for Doubtful Accounts | (28,235) | (1,150) | 1 | (29,384) |
| Interest Receivable | 806 | 2,824 | (3,374) | 256 |
| Investments, at Fair Value | 186,385 | 2,172,192 | (2,174,516) | 184,061 |
| Total Assets | \$ 355,165 | 3,148,825 | 3,164,686 | 339,304 |
| Liabilities | | | | |
| Bank Service Charges Payable | \$ 19 | 270 | (267) | 22 |
| Due to Other Entities | 355,146 | 3,108,928 | (3,124,792) | 339,282 |
| Total Liabilities | \$ 355,165 | 3,109,198 | (3,125,059) | 339,304 |

Note: To comply with Governmental Accounting Standards Board (GASB) Statement 34, this schedule's basis of accounting is full accrual. In prior years, this schedule was reported under the modified accrual basis of accounting. To meet full accrual requirements, accounts receivables and allowances are included, amounts owed to other funds are allocated to those funds, and investments are reported at fair value.



Missouri Department of Revenue

Capital Assets Used in the Operation of Governmental Funds

*The Capital Asset Section provides information about the source,
function, activity, and changes in the capital assets
of the Department of Revenue.*

Unaudited

**DEPARTMENT OF REVENUE
CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULE BY SOURCE
JUNE 30,**

| | (in thousands of dollars) | |
|---|---------------------------|----------------------|
| | 2002 | 2001 |
| Governmental Funds Capital Assets | | |
| EDP Equipment | \$ 17,335 | 16,488 |
| Other Equipment and Furniture | 5,665 | 6,144 |
| Total Governmental Funds Capital Assets | \$ <u>23,000</u> | <u>22,632</u> |
| Investments In Governmental Funds Capital Assets by Source | | |
| General Fund | \$ 8,942 | 9,033 |
| Kansas City School District | | 3 |
| Special Revenue Funds: | | |
| Conservation Commission | 48 | 68 |
| Department of Revenue Federal | 472 | 538 |
| Department of Revenue Information | 396 | 412 |
| Health Initiatives | 12 | 12 |
| Highway Revenue Generating | 17 | 19 |
| Motor Vehicle Commission | 21 | 33 |
| Petroleum Inspection | | 1 |
| State Highways and Transportation | | |
| Department | 13,090 | 12,511 |
| Division of Youth | <u>2</u> | <u>2</u> |
| Special Revenue Funds Total | <u>14,058</u> | <u>13,596</u> |
| Total Investment In Governmental Funds Capital Assets | \$ <u>23,000</u> | <u>22,632</u> |

Unaudited

**DEPARTMENT OF REVENUE
CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2002**

(in thousands of dollars)

| | <u>EDP Equipment</u> | <u>Other Equipment and Furniture</u> | <u>TOTAL</u> |
|---|--------------------------------|--|-----------------------------|
| Division of Administration | \$ 3,924 | 2,214 | 6,138 |
| Division of Motor Vehicle and Drivers Licensing - Excluding Branch Offices | 5,004 | 1,511 | 6,515 |
| Branch Offices | 1,017 | 190 | 1,207 |
| Division of Taxation and Collection | 7,078 | 1,661 | 8,739 |
| Highway Reciprocity Commission | <u>312</u> | <u>89</u> | <u>401</u> |
| Total Governmental Funds Capital Assets | \$ <u><u>17,335</u></u> | <u><u>5,665</u></u> | <u><u>23,000</u></u> |

DEPARTMENT OF REVENUE
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR YEAR ENDED JUNE 30, 2002

| | (in thousands of dollars) | | | | Governmental Funds Capital Assets June 30, 2002 |
|---|---|--------------|----------------|-------------|--|
| | Governmental Funds Capital Assets July 1, 2001 | Additions | Deletions | Adjustments | |
| Division of Administration | \$ 6,600 | 968 | (1,430) | | 6,138 |
| Division of Motor Vehicle and Drivers Licensing - Excluding Branch Offices | 6,382 | 2,184 | (2,059) | 8 | 6,515 |
| Branch Offices | 1,257 | 21 | (71) | | 1,207 |
| Division of Taxation and Collection | 7,948 | 2,513 | (1,722) | | 8,739 |
| Highway Reciprocity Commission | 445 | 63 | (107) | | 401 |
| Total Governmental Funds Capital Assets | \$ 22,632 | 5,749 | (5,389) | 8 | 23,000 |



Missouri Department of Revenue

Statistical

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



Missouri Department of Revenue

Expenditures

The following schedules provide comparative data on Department of Revenue general government expenditures by fund, budget subclass, and division. Additional comparative data is provided on program specific distributions and collections to resource inputs.

**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)**

| | (in thousands of dollars) | | | | | | | | | |
|---|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2002 | 2001* | 2000* | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Travel | \$ 710 | 899 | 1,081 | | | | | | | |
| Fuel and Utilities | 103 | 107 | 101 | | | | | | | |
| Supplies | 10,696 | 11,961 | 11,214 | | | | | | | |
| Professional Development | 269 | 504 | 503 | | | | | | | |
| Communication Services and Supplies | 1,897 | 1,965 | 2,083 | | | | | | | |
| Professional Services | 11,641 | 10,491 | 10,867 | | | | | | | |
| Maintenance and Repair Services | 1,673 | 1,439 | 1,575 | | | | | | | |
| Janitorial Services | 89 | 85 | 50 | | | | | | | |
| Computer Equipment | 1,042 | 3,216 | 2,185 | | | | | | | |
| Office Equipment | 87 | 350 | 535 | | | | | | | |
| Other Equipment | 120 | 503 | 669 | | | | | | | |
| Property\Lease\Rental | 622 | 737 | 568 | | | | | | | |
| Other Expenses | 79 | 99 | 119 | | | | | | | |
| Travel and Vehicle Expense | \$ 1,181 | 1,211 | 1,348 | 1,200 | 1,188 | 1,059 | 1,120 | | | |
| Transportation Equipment Purchase | 214 | 221 | 91 | 84 | 142 | 128 | 80 | | | |
| Office Expense | 4,303 | 5,132 | 4,706 | 5,006 | 4,444 | 3,904 | 3,692 | | | |
| Communication Expense | 8,233 | 8,362 | 6,939 | 6,040 | 6,348 | 5,362 | 5,285 | | | |
| Office and Communication Equipment Purchase | 823 | 920 | 1,054 | 2,407 | 1,059 | 340 | 439 | | | |
| Institutional and Physical Plant Expense | 294 | 249 | 248 | 197 | 171 | 847 | 737 | | | |
| Institutional and Physical Plant Equipment Purchase | 13 | 17 | 3 | 33 | 11 | 4 | 27 | | | |
| Professional Services | 210 | 212 | 219 | 184 | 163 | 294 | 239 | | | |
| Data Processing Expense and Equipment | 11,038 | 10,867 | 14,059 | 8,195 | 7,921 | 7,135 | 5,595 | | | |
| Other Expense | 3,435 | 7,268 | 8,901 | 3,415 | 3,190 | 2,830 | 2,833 | | | |
| Total | \$ 29,028 | 32,356 | 31,550 | 29,744 | 34,459 | 37,568 | 26,761 | 24,637 | 21,903 | 20,047 |

The State of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information to prior years is unavailable.

* Fiscal Year 2001 and 2000 numbers were restated to match the revised subclasses for 2002. Fiscal Year 2001 amounts were also restated to include FASTR expenditures that were mistakenly excluded in the Fiscal Year 2001 CAFR.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)**

| | (in thousands of dollars) | | | | | | | | | |
|---|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Division of Administration | | | | | | | | | | |
| Personal Service | \$ 8,808 | 9,002 | 8,620 | 8,245 | 4,602 | 4,440 | 4,134 | 3,867 | 3,903 | 3,849 |
| Expense and Equipment | <u>7,770</u> | <u>9,477</u> | <u>10,604</u> | <u>11,527</u> | <u>9,480</u> | <u>7,951</u> | <u>7,550</u> | <u>7,263</u> | <u>6,484</u> | <u>6,075</u> |
| Total | \$ <u>16,578</u> | <u>18,479</u> | <u>19,224</u> | <u>19,772</u> | <u>14,082</u> | <u>12,391</u> | <u>11,684</u> | <u>11,130</u> | <u>10,387</u> | <u>9,924</u> |
| Division of Information Systems (a) | | | | | | | | | | |
| Personal Service | \$ | | | | 7,254 | 6,910 | 6,459 | 5,903 | 5,400 | 5,222 |
| Expense and Equipment | | | | | <u>6,390</u> | <u>6,484</u> | <u>6,009</u> | <u>5,813</u> | <u>5,093</u> | <u>4,805</u> |
| Total | \$ <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>13,644</u> | <u>13,394</u> | <u>12,468</u> | <u>11,716</u> | <u>10,493</u> | <u>10,027</u> |
| Division of Motor Vehicle and Drivers Licensing Excluding Branch Offices | | | | | | | | | | |
| Personal Service | \$ 13,603 | 13,522 | 13,354 | 13,052 | 10,749 | 9,967 | 9,822 | 9,330 | 9,062 | 8,572 |
| Expense and Equipment (b) | <u>13,506</u> | <u>15,037</u> | <u>11,859</u> | <u>10,937</u> | <u>13,391</u> | <u>18,339</u> | <u>7,628</u> | <u>7,547</u> | <u>6,405</u> | <u>5,631</u> |
| Total | \$ <u>27,109</u> | <u>28,559</u> | <u>25,213</u> | <u>23,989</u> | <u>24,140</u> | <u>28,306</u> | <u>17,450</u> | <u>16,877</u> | <u>15,457</u> | <u>14,203</u> |
| Branch Offices | | | | | | | | | | |
| Personal Service | \$ 4,890 | 4,877 | 4,371 | 4,135 | 3,928 | 3,691 | 3,325 | 3,088 | 3,074 | 3,016 |
| Expense and Equipment | <u>371</u> | <u>426</u> | <u>372</u> | <u>270</u> | <u>345</u> | <u>305</u> | <u>391</u> | <u>311</u> | <u>511</u> | <u>465</u> |
| Total | \$ <u>5,261</u> | <u>5,303</u> | <u>4,743</u> | <u>4,405</u> | <u>4,273</u> | <u>3,996</u> | <u>3,716</u> | <u>3,399</u> | <u>3,585</u> | <u>3,481</u> |
| Division of Taxation and Collection | | | | | | | | | | |
| Personal Service | \$ 25,399 | 26,242 | 25,535 | 24,366 | 12,203 | 11,346 | 10,443 | 9,487 | 9,128 | 8,895 |
| Expense and Equipment | <u>7,040</u> | <u>7,085</u> | <u>8,389</u> | <u>6,668</u> | <u>2,941</u> | <u>2,834</u> | <u>3,368</u> | <u>1,955</u> | <u>1,584</u> | <u>1,462</u> |
| Total | \$ <u>32,439</u> | <u>33,327</u> | <u>33,924</u> | <u>31,034</u> | <u>15,144</u> | <u>14,180</u> | <u>13,811</u> | <u>11,442</u> | <u>10,712</u> | <u>10,357</u> |
| Division of Compliance (a) | | | | | | | | | | |
| Personal Service | \$ | | | | 9,463 | 9,273 | 8,698 | 8,261 | 7,734 | 7,407 |
| Expense and Equipment | | | | | <u>1,573</u> | <u>1,252</u> | <u>1,490</u> | <u>1,423</u> | <u>1,492</u> | <u>1,366</u> |
| Total | \$ <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>11,036</u> | <u>10,525</u> | <u>10,188</u> | <u>9,684</u> | <u>9,226</u> | <u>8,773</u> |
| Highway Reciprocity Commission | | | | | | | | | | |
| Personal Service | \$ 895 | 928 | 893 | 866 | 856 | 818 | 777 | 727 | 691 | 657 |
| Expense and Equipment | <u>341</u> | <u>331</u> | <u>326</u> | <u>342</u> | <u>339</u> | <u>403</u> | <u>325</u> | <u>325</u> | <u>334</u> | <u>243</u> |
| Total | \$ <u>1,236</u> | <u>1,259</u> | <u>1,219</u> | <u>1,208</u> | <u>1,195</u> | <u>1,221</u> | <u>1,102</u> | <u>1,052</u> | <u>1,025</u> | <u>900</u> |
| Total Personal Service | \$ 53,595 | 54,571 | 52,773 | 50,664 | 49,055 | 46,445 | 43,658 | 40,663 | 38,982 | 37,618 |
| Total Expense and Equipment | \$ <u>29,028</u> | <u>32,356</u> | <u>31,550</u> | <u>29,744</u> | <u>34,459</u> | <u>37,568</u> | <u>26,761</u> | <u>24,637</u> | <u>21,903</u> | <u>20,047</u> |
| TOTAL EXPENDITURES | \$ <u>82,623</u> | <u>86,927</u> | <u>84,323</u> | <u>80,408</u> | <u>83,514</u> | <u>84,013</u> | <u>70,419</u> | <u>65,300</u> | <u>60,885</u> | <u>57,665</u> |

(a) Due to reorganization, these are no longer separate divisions, but are shown for prior year comparative information.

(b) Fiscal Year 2001 Division of Motor Vehicle and Drivers Licensing expense and equipment is restated to include FASTR expenditures mistakenly excluded in the Fiscal Year 2001 CAFR.

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)**

| | 2002 | 2001 * | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
|--|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | (in thousands of dollars) | | | | | | | | | |
| General Fund | \$ 33,782 | 37,498 | 39,837 | 38,083 | 36,591 | 33,389 | 29,355 | 26,989 | 25,101 | 24,607 |
| Conservation Commission Fund | 505 | 493 | 474 | 340 | 440 | 424 | 406 | 378 | 365 | 359 |
| Department of Revenue Federal Fund | 495 | 173 | 37 | 42 | 213 | 241 | 256 | 413 | 401 | 289 |
| Department of Revenue Information Fund | 892 | 920 | 905 | 836 | 859 | 1,265 | 2,077 | 711 | 1,388 | 2,340 |
| Division of Aging-Elderly Home Delivered Meals Trust Fund | 11 | 21 | 21 | 21 | 20 | 20 | 19 | 18 | 12 | |
| Health Initiatives Fund | 48 | 46 | 47 | 45 | 43 | 42 | 41 | 36 | 15 | |
| Highway Revenue Generating Fund | | | | | | | 1,425 | 1,345 | 1,263 | 1,331 |
| Motor Vehicle Commission Fund | 665 | 653 | 648 | 570 | 399 | 12 | 13 | 12 | 11 | 11 |
| Petroleum Inspection Fund | 30 | 31 | 29 | 26 | 27 | 26 | 23 | 22 | 23 | 22 |
| State Highways and Transportation Department Fund | 46,172 | 47,069 | 42,303 | 40,424 | 44,901 | 48,574 | 36,786 | 35,358 | 32,287 | 28,657 |
| Underground Storage Tank Insurance Fund | 23 | 23 | 22 | 21 | 21 | 20 | 18 | 18 | 17 | 17 |
| Veterans' Trust Fund | | | | | | | | | 2 | 32 |
| Total | \$ 82,623 | 86,927 | 84,323 | 80,408 | 83,514 | 84,013 | 70,419 | 65,300 | 60,885 | 57,665 |

* Fiscal Year 2001 State Highways and Transportation Department Fund expenditures were restated to include FASTR expenditures that were mistakenly excluded in the Fiscal Year 2001 CAFR.

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)**

| | (in thousands of dollars) | | | | | | | | | |
|---|---------------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|----------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
| Refunds for Overpayment of Tax | \$ 1,116,641 | 1,001,178 | 999,421 | 784,049 | 601,806 | 496,899 | 477,121 | 436,715 | 415,521 | 411,483 |
| Refunds Required by Article X | | 98,856 | 178,843 | 318,792 | 376,281 | | | | | |
| County Stock Insurance Tax | 150 | 150 | 5,226 | 5,316 | 5,030 | 4,120 | | | | |
| Fees to Counties and Collection Agency Fees | 2,097 | 2,155 | 2,352 | 2,349 | 1,709 | 1,796 | 1,545 | 1,565 | 1,750 | 1,613 |
| Payment of Fees to Counties for Liens | 169 | 142 | 196 | 73 | 103 | 104 | 112 | 80 | 94 | 81 |
| Payment of Dues to the Multi-State Tax Commission | 232 | 208 | 194 | 194 | 179 | 113 | 59 | 61 | 59 | 60 |
| Refunds for Aviation Trust Fund | 158 | 15 | 12 | 14 | 13 | 17 | 15 | 12 | 18 | 20 |
| Commercial Drivers License Information System Fees | 275 | 264 | 267 | 225 | 229 | 214 | 243 | 131 | 157 | 148 |
| Distribution of Funds Accruing to the Motor Fuel Tax Fund | 175,915 | 175,550 | 158,125 | 136,362 | 134,164 | 129,776 | 117,826 | 112,447 | 101,115 | 92,251 |
| Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund | 2,256 | 2,148 | 2,011 | 1,613 | 1,900 | 1,359 | 1,522 | 1,490 | 1,298 | 964 |
| Refunds of Tobacco and Cigarette Tax | 363 | 40 | 66 | 81 | 4 | 225 | 276 | 5 | 1 | |
| Refunds of Motor Fuel Tax | 33,510 | 44,219 | 42,063 | 42,069 | 45,990 | 38,541 | 37,371 | 37,070 | 30,319 | 29,850 |
| Refunds of Fees Credited to Motor Vehicle Commission Fund | 7 | 8 | 5 | 8 | | | | | | |
| Refunds-Overpayment and Errors of the Workers' Compensation Fund | 526 | 1,670 | 1,171 | 283 | 124 | 348 | 1,397 | 1,824 | 476 | 222 |
| Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund | 701 | 149 | 499 | 134 | 49 | 286 | 376 | 820 | 52 | 22 |
| Receipts from Gasoline Taxes for Distribution to Counties | | | 28,895 | 102,097 | 100,918 | 97,026 | 86,465 | 82,367 | 68,010 | 61,501 |
| Refunds-Federal and Other Funds | 405 | 22 | 175 | | | | | | | |
| Refunds-Debt Offset | 313 | 163 | 123 | 94 | 164 | | | | | |
| Total Program Specific Distributions | \$ 1,333,718 | 1,326,937 | 1,419,644 | 1,393,753 | 1,268,663 | 770,824 | 724,328 | 674,587 | 618,870 | 598,215 |



Missouri Department of Revenue

Taxes Administered

The introduction of Taxes Administered provides a brief description of the tax and a breakdown of the types of collections included in each tax. The schedules that follow depict comparative data on taxes administered by the Department of Revenue and distributions made to political subdivisions.

**DEPARTMENT OF REVENUE
TAX AND FEE COLLECTIONS TO RESOURCE INPUTS
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

(in thousands of dollars)

| | 2002 | Percent Increase/Decrease | 2001 | Percent Increase/Decrease | 2000 | Percent Increase/Decrease | 1999 | Percent Increase/Decrease | 1998 | Percent Increase/Decrease |
|---------------------------------|---------------|---------------------------|------------|---------------------------|------------|---------------------------|------------|---------------------------|-----------|---------------------------|
| Collections (a, b) | \$ 11,436,062 | 0.8% | 11,344,464 | 3.0% | 11,011,597 | 6.4% | 10,344,536 | 5.1% | 9,839,271 | 6.1% |
| Personal Services | \$ 53,595 | -1.8% | 54,571 | 3.4% | 52,773 | 4.2% | 50,664 | 3.3% | 49,055 | 5.6% |
| Expense and Equipment (c, d, e) | \$ 31,801 | -9.5% | 35,125 | 1.6% | 34,559 | 6.1% | 32,585 | -11.2% | 36,679 | -7.8% |
| Equipment Purchases | \$ 5,749 | -13.8% | 6,666 | -45.6% | 12,250 | 9.7% | 11,165 | 20.0% | 9,304 | 67.8% |
| Budgeted Employees (f) | 2,018.63 | -0.5% | 2,028.63 | 0.6% | 2,016.13 | -1.9% | 2,055.25 | -0.2% | 2,059.25 | 0.3% |
| Collections Per Employee | \$ 5,665 | 1.3% | 5,592 | 2.4% | 5,462 | 8.5% | 5,033 | 5.3% | 4,778 | 5.8% |

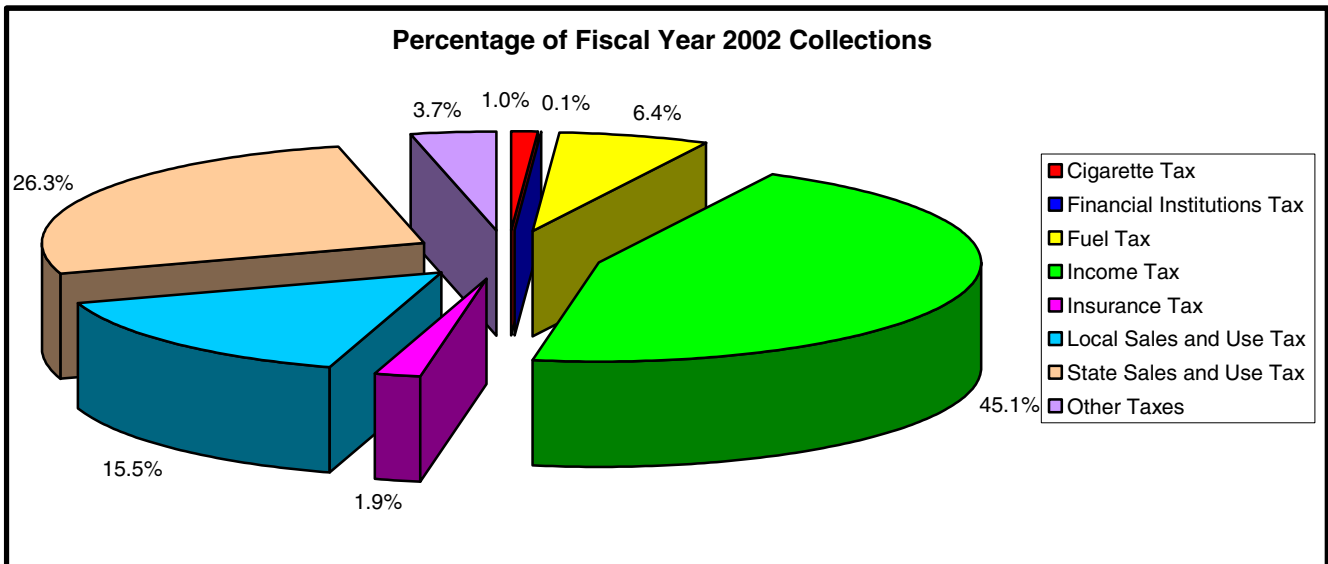
PERCENT OF COLLECTIONS

| | | | | | |
|--------------------------------------|-------|-------|-------|-------|-------|
| Personal Services to Collections | 0.47% | 0.48% | 0.48% | 0.49% | 0.50% |
| Expense and Equipment to Collections | 0.28% | 0.31% | 0.31% | 0.31% | 0.37% |
| Equipment Purchases to Collections | 0.05% | 0.06% | 0.11% | 0.11% | 0.09% |

- (a) Collections include all state and nonstate taxes and fees and other miscellaneous collections.
- (b) Fiscal Year 2001 collections amount was restated to include Motor Fuel Pool Bond collections.
- (c) Expense and equipment expenditures include fees paid to counties for liens, counties and collection agency fees, dues to Multi-State Tax Commission, and commercial drivers license information system fees.
- (d) Fiscal Year 1998 expense and equipment amount includes \$3.7 million for new license plates and \$1.5 million for FASTR implementation.
- (e) Fiscal Year 2001 expense and equipment amount was restated to include \$1.8 million for FASTR implementation.
- (f) Fiscal Year 2001 and 2000 budgeted employee amounts were restated to correct prior CAFR errors.

SUMMARY OF TAXES ADMINISTERED

| | FY 02 Amount Collected | FY 01 Amount Collected* | Percent Increase/ Decrease |
|----------------------------|---------------------------|----------------------------|----------------------------------|
| Cigarette Tax | \$113,827,189 | 115,390,098 | -1.4 % |
| Financial Institutions Tax | 11,842,756 | 11,665,071 | 1.5 |
| Fuel Tax | 701,786,105 | 692,049,876 | 1.4 |
| Income Tax | 4,940,485,270 | 5,032,357,668 | -1.8 |
| Insurance Tax | 208,704,183 | 188,543,740 | 10.7 |
| Local Sales and Use Tax | 1,693,645,832 | 1,595,547,370 | 6.1 |
| State Sales and Use Tax | 2,875,985,621 | 2,820,905,536 | 2.0 |
| Other Taxes | 402,040,699 | 387,776,547 | 3.7 |
| Total Collections | \$10,948,317,655 | 10,844,235,906 | 1.0 % |



*Fiscal Year 2001 was restated by reclassifying \$71,862,774 of franchise tax from Other Taxes to Income Tax, and moving \$28,093 of property tax from Insurance Tax to Other Taxes.

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.

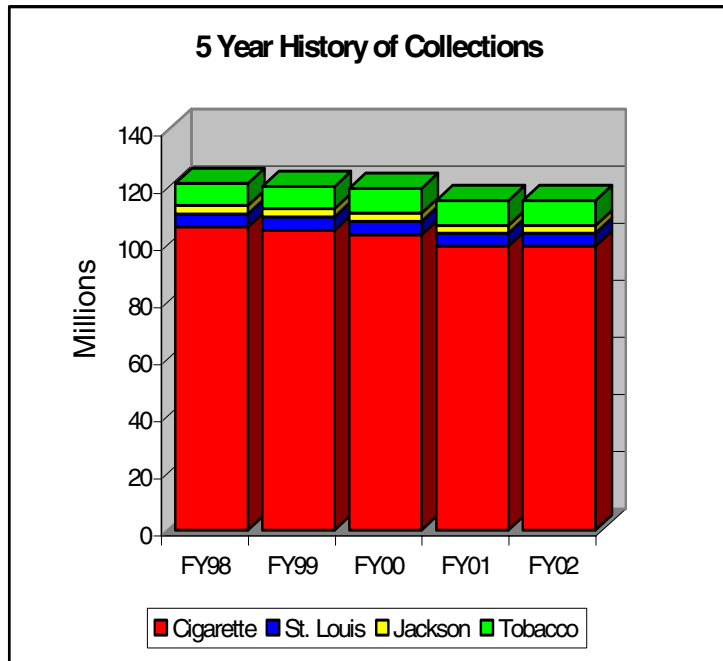
Jackson County Cigarette Tax

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.

| <u>Tax Type</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/ Decrease From FY01</u> |
|---------------------------------|--------------------------------------|---|
| Cigarette | \$97,272,540 | -2.2 % |
| St. Louis County | 4,316,244 | -4.0 |
| Jackson County | 2,692,779 | -1.7 |
| <u>Tobacco Products</u> | <u>9,545,626</u> | <u>9.4</u> |
| <u>Total Collections</u> | <u>\$113,827,189</u> | <u>-1.4 %</u> |



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.

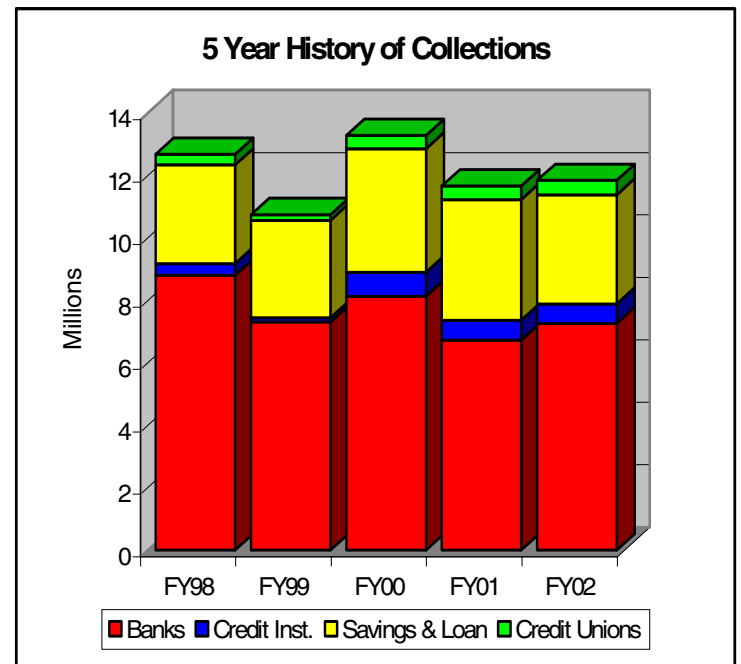
Credit Unions

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.

Farmers Cooperative Credit Associations

This is an intangible property tax on cooperative accounts. The tax is authorized by Section 148.540, RSMo. The tax rate is 2 percent of taxable dividends credited to each account. Disposition of the tax is 98 percent

| <u>Tax Type</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/Decrease From FY01</u> |
|--------------------------|------------------------------|--|
| Banks | \$7,265,954 | 8.0 % |
| Credit Inst. | 620,300 | -2.3 |
| Savings & Loan | 3,500,482 | -9.5 |
| Credit Unions | 456,020 | 5.8 |
| Farmers Coop. | 0 | -100.0 |
| Total Collections | \$11,842,756 | 1.5 % |



to home political subdivisions and 2 percent to the General Fund.

FUEL TAX

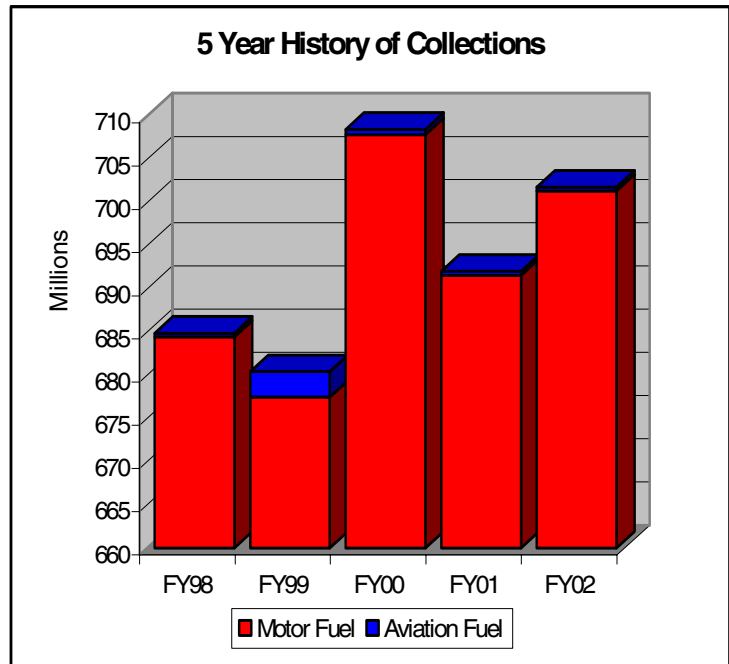
Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by 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 Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities.

| <u>Tax Type</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/Decrease From FY01</u> |
|---------------------------------|------------------------------|--|
| Aviation Fuel | \$429,032 | -10.5 % |
| Motor Fuel | 701,357,073 | 1.4 |
| <u>Total Collections</u> | <u>\$701,786,105</u> | <u>1.4 %</u> |



INCOME TAX

Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except for \$10,486,439, which the Department of Revenue deposited to the Missouri Community College Job Training Program Fund.

Corporation/Franchise

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

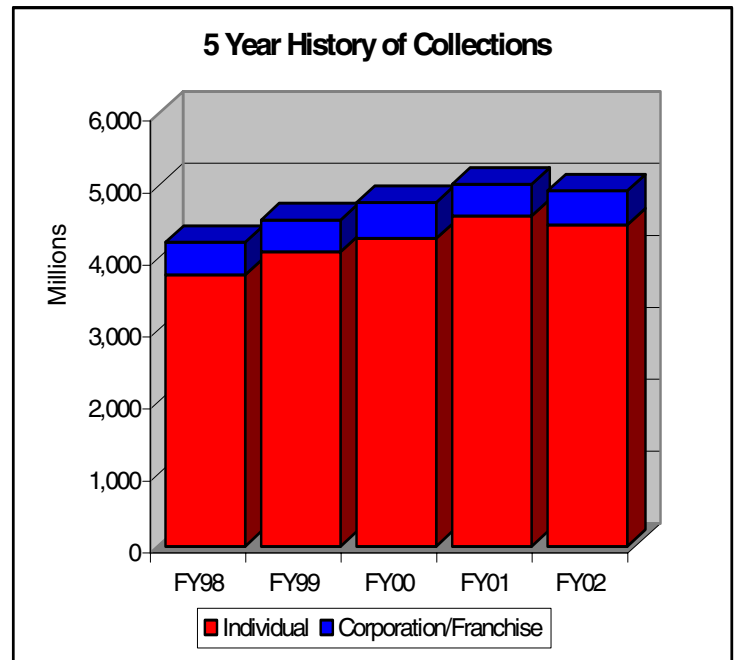
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

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

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

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

| <u>Tax Type</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/ Decrease From FY01</u> |
|------------------------------|--------------------------------------|---|
| Individual | | |
| Declarations | \$604,627,491 | -15.9 % |
| Fiduciary | 46,128,666 | -4.5 |
| Returns | 463,152,636 | -22.8 |
| Withholding | 3,346,311,719 | 4.1 |
| College Job Cr | 10,486,439 | -10.3 |
| Subtotal | \$4,470,706,951 | -2.7 % |
| Corporation/Franchise | | |
| Declarations | \$271,223,497 | 1.2 % |
| Returns* | 198,554,822 | 16.9 |
| Subtotal | \$469,778,319 | 7.3 % |
| Total Collections | \$4,940,485,270 | -1.8 % |



*Franchise tax is classified as Corporation/ Franchise in Fiscal Year 2002. In Fiscal Year 2001 and prior years it was classified as Other Taxes.

INSURANCE TAX

Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310-148.461, 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 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County Stock Insurance Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax Interest and Penalties

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

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 1 percent for calendar year 2002. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

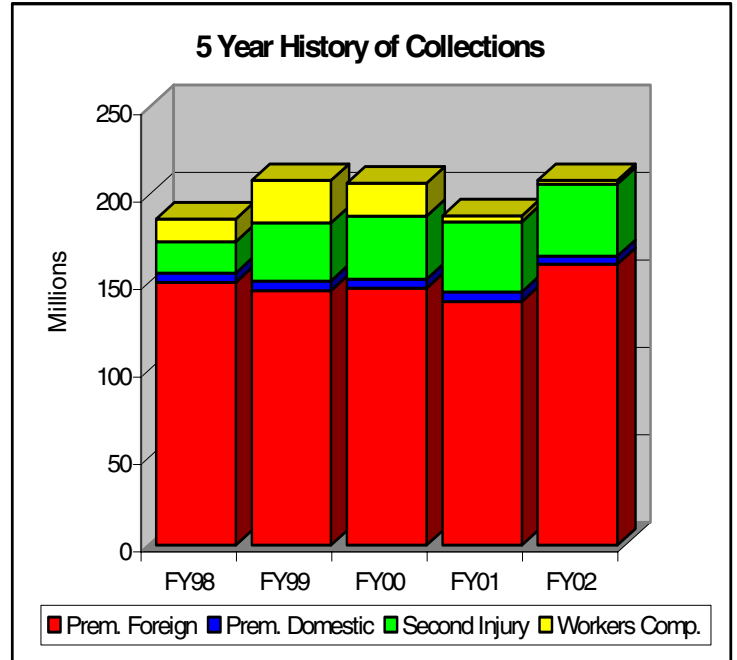
| <u>Tax Type</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/ Decrease From FY01</u> |
|---------------------------------|--------------------------------------|---|
| Premium Foreign | \$160,589,220 | 15.3 % |
| Premium Domestic | 4,679,046 | -15.7 |
| Surplus Lines | 12,253 | -68.3 |
| Workers Comp. | 2,221,514 | -38.9 |
| <u>Second Injury</u> | <u>41,202,150</u> | <u>3.0</u> |
| <u>Total Collections</u> | <u>\$208,704,183</u> | <u>10.7 %</u> |

See next page for additional tax types and collection amounts.

INSURANCE TAX (continued)

Second Injury

This is a surcharge on insurance companies and self-insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Section 287.715, RSMo. The tax rate is set at and calculated against a percentage of the policyholder's or self-insurer's workers' compensation net deposits, net premiums, or net assessments of the previous year. The Director of the Division of Workers' Compensation set the rate at 2.5 percent for calendar year 2002.



LOCAL SALES AND USE TAX

Local Sales Tax

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

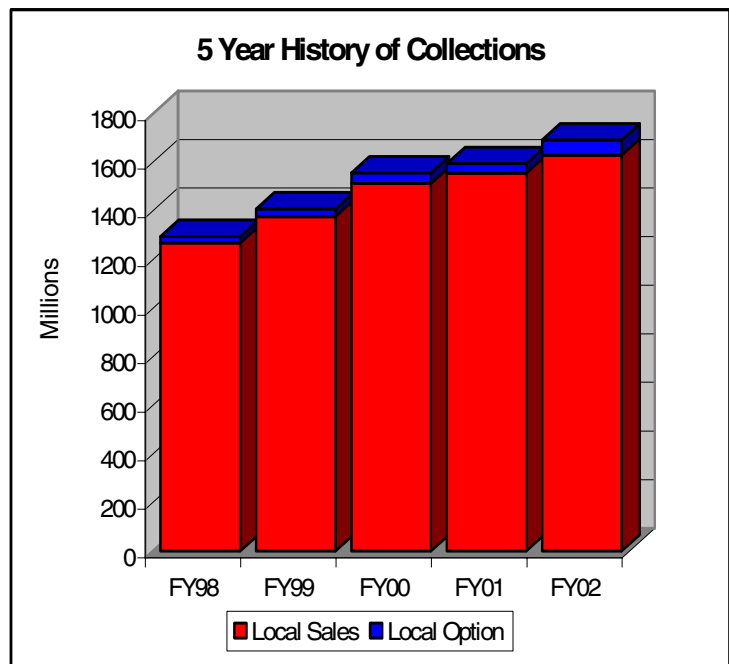
| <u>Tax Type</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/Decrease From FY01</u> |
|---------------------------------|-------------------------------|--|
| Local Sales | \$1,630,054,577 | 4.7 % |
| Local Option Use | 63,599,822 | 63.3 |
| Local Use | (8,567) | 97.8 |
| <u>Total Collections</u> | <u>\$1,693,645,832</u> | <u>6.1 %</u> |

Local Option Use Tax

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

Local Use Tax

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



STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

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

General Use Tax

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

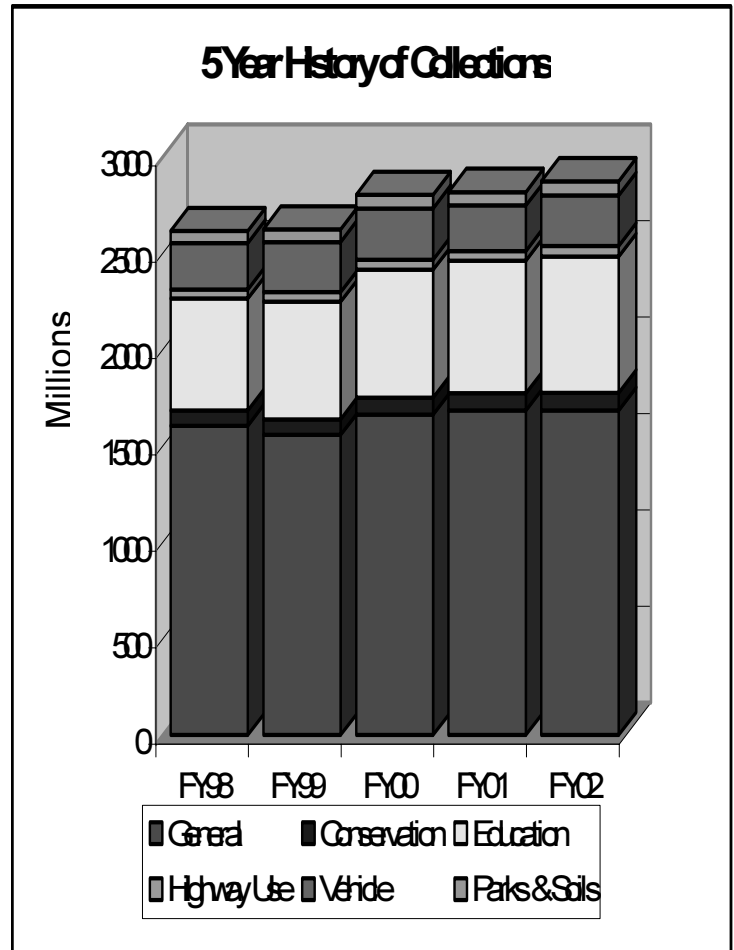
Aviation Jet Fuel Sales Tax

This is a tax paid by common carriers as a result of exemptions to the 3 percent general revenue sales tax. These exemptions are a result of direct-pay agreements between common carriers and the Department of Revenue. The tax is authorized by Section 144.805, RSMo. Disposition of the tax is to the Aviation Trust Fund.

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, Missouri Constitution. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

See next page for additional tax types and collection amounts.



Education Sales and Use Tax

This is an additional ("Proposition C") state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund. According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

STATE SALES AND USE TAX (continued)

Highway Use Tax

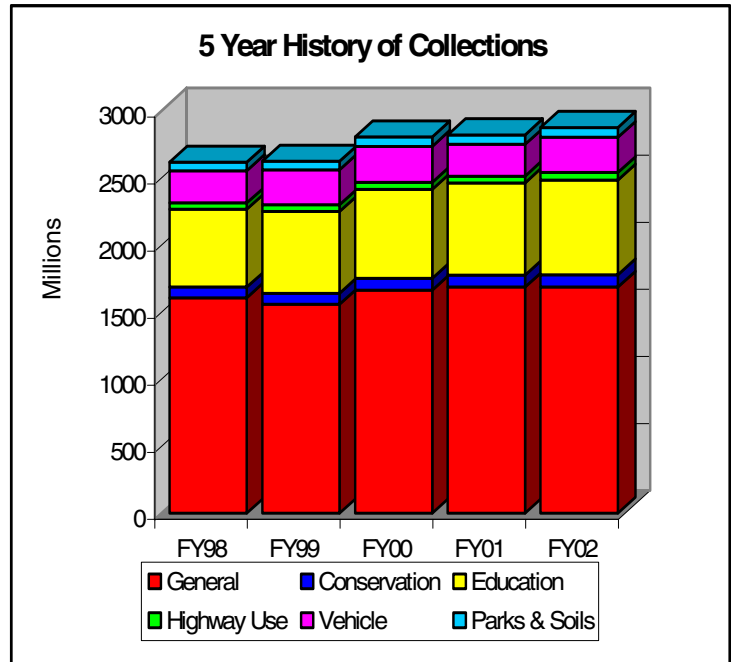
This is a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund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

Parks, Soils, and Water Conservation Sales and Use Tax

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

Vehicle Sales Tax

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



OTHER TAXES

County Private Car Tax

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

| <u>Tax Type</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/ Decrease From FY01</u> |
|---------------------------------|--------------------------------------|---|
| County Private Car | \$2,770,020 | -3.8 % |
| Estate | 136,954,927 | -12.7 |
| Gaming Receipts | 241,344,112 | 15.7 |
| Property | 20,971,640 | 7.9 |
| <u>Total Collections</u> | <u>\$402,040,699</u> | <u>3.7 %</u> |

Estate Tax

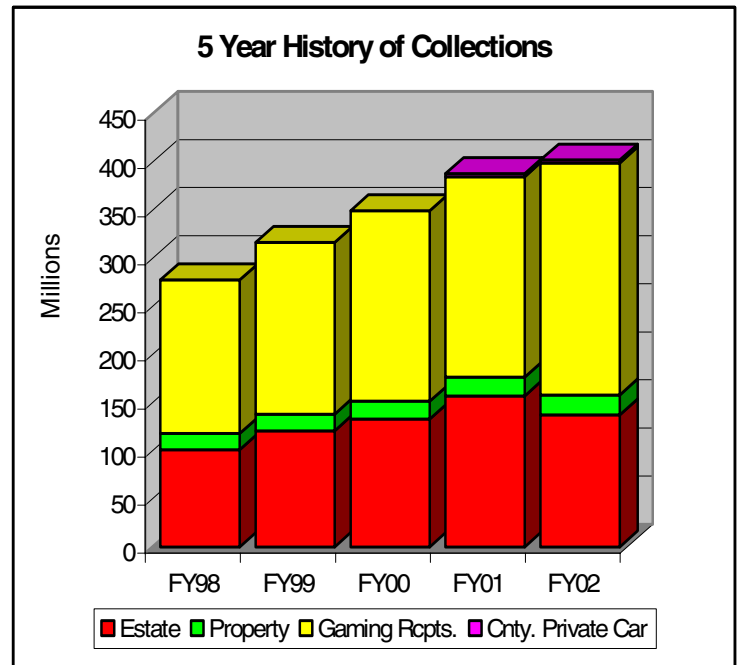
This is a tax on minimum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

Gaming Gross Receipts Tax

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

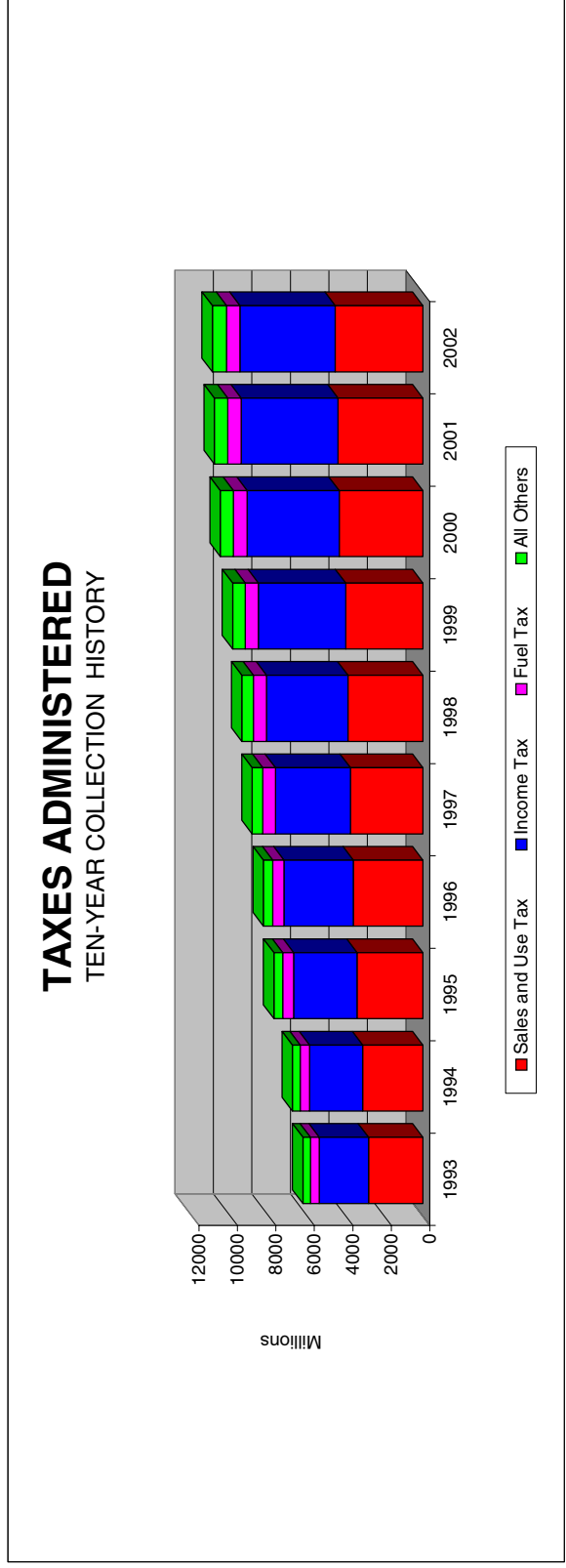
Property Tax

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



**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)**

| TAX | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
|------------------------------|--------------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Cigarette Tax | \$ 113,827,189 | 115,390,098 | 119,608,106 | 120,342,908 | 121,395,256 | 121,649,421 | 123,533,612 | 121,025,275 | 106,505,750 | 86,160,599 |
| Financial Institutions Tax | 11,842,756 | 11,665,071 | 13,279,856 | 10,741,303 | 12,673,486 | 13,679,874 | 15,795,224 | 21,125,316 | 28,230,962 | 26,483,027 |
| Fuel Tax | 701,786,105 | 692,049,876 | 708,492,531 | 680,448,415 | 684,901,095 | 661,076,742 | 580,682,275 | 565,141,108 | 488,296,539 | 458,770,824 |
| Income Tax (a) | 4,940,485,270 | 5,032,357,668 | 4,779,317,518 | 4,536,523,640 | 4,225,551,564 | 3,894,823,795 | 3,600,141,254 | 3,297,812,117 | 2,764,161,934 | 2,562,676,379 |
| Insurance Tax (b) | 208,704,183 | 188,543,740 | 207,073,594 | 208,813,953 | 186,559,423 | 178,587,967 | 172,250,267 | 173,907,571 | 188,344,975 | 196,071,590 |
| Local Sales and Use Tax | 1,693,645,832 | 1,595,547,370 | 1,557,778,588 | 1,399,261,368 | 1,289,925,638 | 1,196,990,649 | 1,169,909,696 | 1,087,119,631 | 945,408,282 | 826,287,908 |
| State Sales and Use Tax | 2,875,985,621 | 2,820,905,536 | 2,805,480,819 | 2,622,749,909 | 2,614,596,353 | 2,580,296,477 | 2,453,492,953 | 2,337,445,926 | 2,186,536,526 | 2,007,131,801 |
| Other Taxes (a,b) | 402,040,699 | 387,776,547 | 349,371,560 | 316,581,468 | 277,627,869 | 227,931,972 | 178,437,637 | 149,372,432 | 76,338,092 | 79,067,587 |
| Total Tax Collections | \$ 10,948,317,655 | 10,844,235,906 | 10,540,402,572 | 9,895,462,964 | 9,413,230,704 | 8,875,036,897 | 8,294,242,918 | 7,752,949,376 | 6,783,823,060 | 6,242,649,715 |

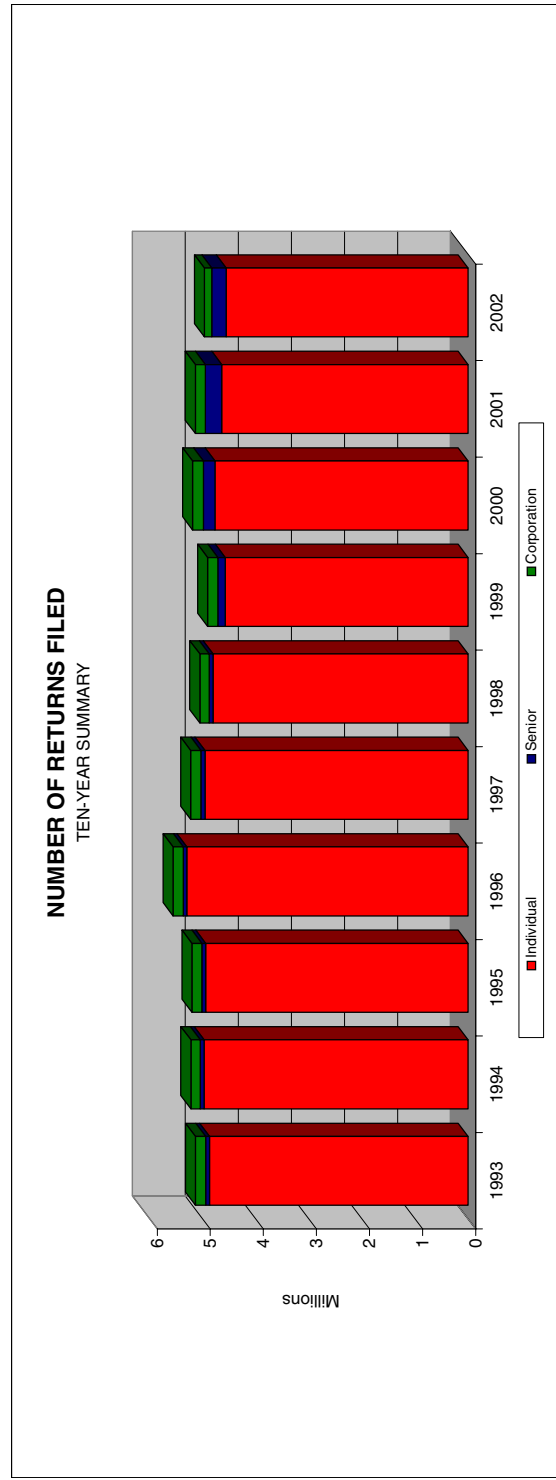


(a) Fiscal Years 1993 through 2001 Income Tax and Other Taxes amounts are restated to include franchise tax in Income Tax instead of Other Taxes.
 (b) Fiscal Year 2001 Insurance Tax and Other Taxes amounts are restated to move \$28,093 of property taxes from Insurance Tax to Other Taxes.

DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)

Unaudited

| TRANSACTION TYPE | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
|---|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| INDIVIDUAL RETURNS: | | | | | | | | | | |
| Number Filed (all types) | 3,346,033 | 3,377,662 | 3,413,134 | 2,892,646 | 3,424,945 | 3,591,354 | 3,564,933 | 3,330,697 | 3,339,204 | 3,299,354 |
| Number of Refunds | 1,908,543 | 1,682,676 | 1,723,138 | 1,419,155 | 1,463,679 | 1,470,962 | 1,559,337 | 1,459,280 | 1,472,913 | 1,472,344 |
| Amount of Refunds | \$693,200,705 | \$599,717,549 | \$595,291,915 | \$404,118,195 | \$376,914,013 | \$357,681,289 | \$356,785,927 | \$315,028,483 | \$304,547,559 | \$293,063,977 |
| WITHHOLDING: | | | | | | | | | | |
| Number Filed | 1,154,980 | 1,210,791 | 1,302,759 | 1,315,752 | 1,333,251 | 1,319,824 | 1,680,840 | 1,558,765 | 1,572,058 | 1,514,885 |
| Number of Refunds | 23,922 | 19,497 | 23,923 | 21,816 | 5,823 | 559 | 692 | 435 | 387 | 313 |
| Amount of Refunds | \$9,305,759 | \$5,666,488 | \$8,299,945 | \$7,362,381 | \$1,612,476 | \$685,782 | \$539,134 | \$431,068 | \$315,161 | \$1,222,051 |
| FIDUCIARY: | | | | | | | | | | |
| Number Filed | 55,568 | 55,568 | 52,750 | 50,880 | 49,710 | 48,399 | 53,368 | 55,440 | 64,656 | 56,080 |
| Number of Refunds | 1,289 | 979 | 1,181 | 1,009 | 678 | 621 | 862 | 753 | 659 | 712 |
| Amount of Refunds | \$3,640,106 | \$1,279,148 | \$1,181,538 | \$1,722,790 | \$645,938 | \$648,605 | \$559,372 | \$492,582 | \$647,984 | \$724,404 |
| SENIOR CITIZENS TAX CREDITS (Includes Pharmaceutical Tax Credits): | | | | | | | | | | |
| Number of Claims Filed | 272,578 | 305,400 | 216,072 | 138,248 | 69,631 | 75,102 | 66,886 | 71,780 | 70,145 | 73,444 |
| Number of Refunds | 477,940 | 560,837 | 88,392 | 126,580 | 70,861 | 69,173 | 67,938 | 69,157 | 70,055 | 71,597 |
| Amount of Refunds | \$149,587,723 | \$177,433,230 | \$56,834,420 | \$52,351,206 | \$21,431,400 | \$20,323,484 | \$19,099,703 | \$19,389,258 | \$19,439,819 | \$19,876,241 |
| CORPORATION RETURNS: | | | | | | | | | | |
| Number Filed (Declarations) | 35,918 | 39,821 | 42,982 | 46,736 | 48,689 | 49,599 | 50,898 | 50,269 | 46,341 | 45,769 |
| Number Filed (Annual) | 105,887 | 152,042 | 165,256 | 149,121 | 129,896 | 143,191 | 142,697 | 139,096 | 132,909 | 146,176 |
| Number of Refunds | 14,526 | 8,353 | 15,031 | 15,417 | 14,262 | 14,915 | 15,033 | 14,264 | 14,239 | 19,790 |
| Amount of Refunds | \$159,538,206 | \$138,363,773 | \$189,525,763 | \$172,791,724 | \$104,581,861 | \$72,296,247 | \$64,878,654 | \$71,946,018 | \$65,454,106 | \$69,960,386 |
| TOTAL (Memorandum Only): | | | | | | | | | | |
| Number Filed (all types) | 4,970,964 | 5,141,284 | 5,192,953 | 4,593,383 | 5,056,122 | 5,227,469 | 5,559,622 | 5,206,047 | 5,225,313 | 5,135,708 |
| Number of Refunds (all types) | 2,426,220 | 2,272,342 | 1,851,665 | 1,583,977 | 1,555,303 | 1,556,230 | 1,643,862 | 1,543,889 | 1,558,253 | 1,564,756 |
| Amount of Refunds (all types) | \$1,015,272,499 | \$922,460,188 | \$851,133,581 | \$638,346,296 | \$505,185,688 | \$451,635,407 | \$443,862,790 | \$407,287,409 | \$390,404,629 | \$384,847,059 |





Missouri Department of Revenue

General Fund Receipts

This schedule depicts General Fund receipts for the past ten years in addition to Fiscal Year 2003 and Fiscal Year 2002 original estimated receipts.

**DEPARTMENT OF REVENUE
GENERAL FUND RECEIPTS
FOR THE LAST TEN FISCAL YEARS (1993 - 2002)
ORIGINAL ESTIMATE, FISCAL YEARS 2003 AND 2002**

(in thousands of dollars)

| Source of Receipt (a) | Original Revenue Estimate Fiscal Year 2003 | Original Revenue Estimate Fiscal Year 2002 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 |
|--------------------------------------|--|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Income Tax: | | | | | | | | | | | | |
| Corporation/Franchise | \$ 429,300 | 532,400 | 469,532 | 437,774 | 521,094 | 530,153 | 530,209 | 550,024 | 548,226 | 489,680 | 351,551 | 297,561 |
| Individual | 4,824,600 | 4,859,500 | 4,460,245 | 4,582,889 | 4,264,900 | 4,083,322 | 3,764,981 | 3,410,474 | 3,114,016 | 2,866,636 | 2,463,061 | 2,319,223 |
| Sales and Use Tax | 1,949,600 | 1,942,000 | 1,816,834 | 1,800,739 | 1,780,795 | 1,666,595 | 1,667,488 | 1,712,219 | 1,623,961 | 1,548,197 | 1,447,444 | 1,339,986 |
| County Foreign Insurance Tax | 148,700 | 151,400 | 160,662 | 139,320 | 146,760 | 145,802 | 150,357 | 158,044 | 166,070 | 164,817 | 138,050 | 135,207 |
| Liquor Tax | 21,000 | 20,500 | 21,548 | 20,976 | 20,357 | 20,015 | 19,192 | 19,025 | 18,936 | 18,732 | 18,700 | 18,897 |
| Beer Tax | 8,400 | 8,300 | 8,240 | 8,121 | 8,165 | 7,945 | 7,730 | 7,606 | 7,504 | 7,670 | 7,623 | 7,356 |
| Inheritance/Estate Tax | 114,000 | 153,000 | 136,955 | 156,819 | 132,700 | 120,579 | 100,861 | 82,809 | 57,330 | 73,089 | 55,553 | 59,765 |
| Interest on Deposits and Investments | 50,000 | 60,000 | 39,202 | 57,822 | 69,499 | 84,086 | 94,092 | 81,130 | 64,887 | 39,726 | 19,715 | 17,403 |
| All Other Sources | 183,600 | 191,900 | 214,358 | 231,480 | 184,114 | 173,997 | 175,878 | 177,715 | 177,033 | 181,798 | 158,528 | 154,962 |
| TOTAL RECEIPTS | \$ 7,729,200 | 7,919,000 | 7,327,576 | 7,435,940 | 7,128,384 | 6,832,494 | 6,510,788 | 6,199,046 | 5,777,963 | 5,390,345 | 4,660,225 | 4,350,380 |

(a) Amounts will differ from amounts shown on previous schedules as these amounts include collections made by other agencies.



Missouri Department of Revenue

Tax and Fee Distributions

Counties and Other Political Subdivisions

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

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2002**

| County / Political Subdivision | Cigarette Tax (a,i) | County Private Car Tax (b,i) | County Stock Insurance Tax (c,i) | Financial Institutions Tax (d,i) | Fuel Tax and Fee (e,i) | Local Sales Tax (f,g,i) | Local Option Use Tax (f,h,i) | Total (Memorandum Only) |
|-----------------------------------|---------------------------|---------------------------------------|---|---|------------------------------|-------------------------------|------------------------------------|-------------------------------|
| Adair County | 0 | 6,519 | 0 | 192,067 | 659,588 | 2,748,466 | 0 | 3,606,640 |
| Andrew County | 0 | 6,790 | 0 | 6,164 | 640,695 | 1,325,581 | 184,501 | 2,163,731 |
| Atchison County | 0 | 15,753 | 0 | 33,151 | 601,144 | 754,915 | 0 | 1,404,963 |
| Audrain County | 0 | 50,248 | 0 | 70,577 | 872,155 | 3,034,736 | 0 | 4,027,716 |
| Barry County | 0 | 24,717 | 0 | 32,920 | 1,207,016 | 3,090,572 | 0 | 4,355,225 |
| Barton County | 0 | 41,013 | 0 | 441 | 680,038 | 895,424 | 0 | 1,616,916 |
| Bates County | 0 | 41,828 | 0 | 45,155 | 927,166 | 572,482 | 47,731 | 1,634,362 |
| Benton County | 0 | 13,581 | 0 | 80,621 | 757,818 | 1,306,050 | 0 | 2,158,070 |
| Bollinger County | 0 | 0 | 0 | 1,063 | 547,523 | 552,403 | 0 | 1,100,989 |
| Boone County | 0 | 11,408 | 14,192 | 131,974 | 1,698,397 | 18,507,937 | 0 | 20,363,908 |
| Buchanan County | 0 | 22,815 | 0 | 419,620 | 649,856 | 11,283,596 | 0 | 12,375,887 |
| Butler County | 0 | 29,334 | 0 | 58,454 | 1,119,988 | 4,731,839 | 0 | 5,939,615 |
| Caldwell County | 0 | 29,062 | 0 | 7,730 | 565,596 | 624,102 | 76,906 | 1,303,396 |
| Callaway County | 0 | 10,050 | 0 | 82,069 | 1,820,767 | 1,518,672 | 0 | 3,431,558 |
| Camden County | 0 | 2,716 | 181 | 28,981 | 2,452,781 | 7,174,245 | 0 | 9,658,904 |
| Camdenton R-3 School District | 0 | 0 | 2,867 | 0 | 0 | 0 | 0 | 2,867 |
| Cape Girardeau County | 0 | 37,482 | 0 | 162,429 | 887,670 | 5,311,187 | 0 | 6,398,768 |
| Carroll County | 0 | 60,841 | 0 | 47,550 | 870,278 | 587,074 | 36,426 | 1,602,169 |
| Carter County | 0 | 0 | 0 | 21,968 | 316,729 | 330,705 | 0 | 669,402 |
| Cass County | 0 | 49,705 | 0 | 147,943 | 1,492,686 | 8,542,024 | 0 | 10,232,358 |
| Cedar County | 0 | 0 | 0 | 13,298 | 568,867 | 669,288 | 0 | 1,251,453 |
| Center School District | 0 | 0 | 57,067 | 0 | 0 | 0 | 0 | 57,067 |
| Chariton County | 0 | 46,989 | 0 | 4,876 | 748,329 | 723,037 | 93,285 | 1,616,516 |
| Christian County | 0 | 5,161 | 0 | 67,734 | 1,161,227 | 6,536,171 | 0 | 7,770,293 |
| Clark County | 0 | 19,828 | 0 | 45,766 | 519,180 | 796,153 | 0 | 1,380,927 |
| Clay County | 0 | 65,458 | 0 | 495,740 | 811,866 | 25,871,236 | 857,114 | 28,101,414 |
| Clinton County | 0 | 0 | 0 | 111,285 | 636,472 | 1,052,198 | 132,854 | 1,932,809 |
| Cole County | 0 | 28,519 | 699,636 | 390,147 | 1,072,690 | 4,653,190 | 401,864 | 7,246,046 |
| Columbia Board of Education | 0 | 0 | 226,593 | 0 | 0 | 0 | 0 | 226,593 |
| Cooper County | 0 | 25,260 | 0 | 20,431 | 560,760 | 2,317,032 | 0 | 2,923,483 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2002**

| County / Political Subdivision | Cigarette Tax (a,i) | County Private Car Tax (b,i) | County Stock Insurance Tax (c,i) | Financial Institutions Tax (d,i) | Fuel Tax and Fee (e,i) | Local Sales Tax (f,g,i) | Local Option Use Tax (f,h,i) | Total (Memorandum Only) |
|-----------------------------------|---------------------------|---------------------------------------|---|---|------------------------------|-------------------------------|------------------------------------|-------------------------------|
| (continued from previous page) | | | | | | | | |
| Crawford County | 0 | 39,384 | 0 | 8,841 | 708,265 | 2,185,704 | 0 | 2,942,194 |
| Dade County | 0 | 18,741 | 0 | 10,292 | 540,732 | 438,866 | 29,530 | 1,038,161 |
| Dallas County | 0 | 0 | 0 | 9,164 | 648,249 | 1,981,539 | 0 | 2,638,952 |
| Davess County | 0 | 6,790 | 0 | 49,538 | 647,643 | 643,248 | 43,594 | 1,390,813 |
| DeKalb County | 0 | 0 | 0 | 13,398 | 581,354 | 1,088,318 | 0 | 1,683,070 |
| Dent County | 0 | 0 | 0 | 23,187 | 584,319 | 626,306 | 0 | 1,233,812 |
| Douglas County | 0 | 0 | 0 | 29,082 | 674,243 | 722,688 | 0 | 1,426,013 |
| Dunklin County | 0 | 11,136 | 0 | 56,987 | 882,537 | 1,271,004 | 0 | 2,221,664 |
| Franklin County | 0 | 77,681 | 0 | 105,283 | 2,105,565 | 11,411,245 | 0 | 13,699,774 |
| Gasconade County | 0 | 21,457 | 0 | 23,627 | 538,753 | 1,380,030 | 0 | 1,963,867 |
| Gentry County | 0 | 0 | 0 | 45,718 | 517,556 | 444,948 | 0 | 1,008,222 |
| Greene County | 0 | 60,569 | 196,391 | 350,197 | 3,132,889 | 32,824,060 | 0 | 36,564,106 |
| Grundy County | 0 | 24,988 | 0 | 5,099 | 457,229 | 847,836 | 0 | 1,335,152 |
| Harrison County | 0 | 0 | 0 | 24,346 | 764,203 | 645,274 | 0 | 1,433,823 |
| Hazelwood School District | 0 | 0 | 299,451 | 0 | 0 | 0 | 0 | 299,451 |
| Henry County | 0 | 17,111 | 0 | 6,633 | 780,228 | 1,116,523 | 62,207 | 1,982,702 |
| Hickory County | 0 | 0 | 0 | 3,175 | 451,523 | 722,344 | 0 | 1,177,042 |
| Holt County | 0 | 29,877 | 0 | 26,009 | 481,127 | 704,491 | 148,685 | 1,390,189 |
| Howard County | 0 | 8,963 | 0 | 46,822 | 389,424 | 973,565 | 0 | 1,418,774 |
| Howell County | 0 | 26,889 | 0 | 22,015 | 1,137,842 | 2,761,255 | 0 | 3,948,001 |
| Iron County | 0 | 26,889 | 0 | 20,589 | 427,107 | 297,954 | 0 | 772,539 |
| Jackson County | 2,660,347 | 102,397 | 6,873 | 2,040,412 | 1,001,012 | 69,479,511 | 0 | 75,290,552 |
| Jasper County | 0 | 63,557 | 0 | 38,417 | 1,265,806 | 9,705,082 | 0 | 11,072,862 |
| Jefferson City School District | 0 | 0 | 1,012,715 | 0 | 0 | 0 | 0 | 1,012,715 |
| Jefferson County | 0 | 45,087 | 0 | 63,400 | 3,849,921 | 27,019,787 | 0 | 30,978,195 |
| Johnson County | 0 | 42,915 | 0 | 9,787 | 1,283,412 | 5,375,826 | 330,058 | 7,041,998 |
| Knox County | 0 | 11,136 | 0 | 39,202 | 484,155 | 523,424 | 0 | 1,057,917 |
| Laclede County | 0 | 22,815 | 0 | 25,245 | 850,822 | 3,298,118 | 0 | 4,197,000 |
| Lafayette County | 0 | 49,162 | 0 | 163,326 | 856,926 | 2,437,978 | 0 | 3,507,392 |
| Lawrence County | 0 | 37,482 | 0 | 68,312 | 1,005,840 | 2,228,814 | 0 | 3,340,448 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2002**

| County / Political Subdivision | Cigarette Tax (a,i) | County Private Car Tax (b,i) | County Stock Insurance Tax (c,i) | Financial Institutions Tax (d,i) | Fuel Tax and Fee (e,i) | Local Sales Tax (f,g,i) | Local Option Use Tax (f,h,i) | Total (Memorandum Only) |
|-----------------------------------|---------------------------|---------------------------------------|---|---|------------------------------|-------------------------------|------------------------------------|-------------------------------|
| (continued from previous page) | | | | | | | | |
| Lewis County | 0 | 13,852 | 0 | 13,170 | 480,337 | 1,070,134 | 256,027 | 1,833,520 |
| Lincoln County | 0 | 13,309 | 0 | 170,878 | 993,005 | 6,389,026 | 0 | 7,566,218 |
| Lindbergh School District | 0 | 0 | 8,252 | 0 | 0 | 0 | 0 | 8,252 |
| Linn County | 0 | 24,173 | 0 | 7,260 | 638,585 | 1,155,773 | 102,305 | 1,928,096 |
| Livingston County | 0 | 31,778 | 0 | 25,506 | 588,280 | 806,219 | 0 | 1,451,783 |
| Macon County | 0 | 44,816 | 0 | 54,318 | 837,430 | 1,577,589 | 0 | 2,514,153 |
| Madison County | 0 | 0 | 0 | 5,611 | 325,271 | 609,320 | 0 | 940,202 |
| Maries County | 0 | 5,432 | 0 | 27,820 | 446,395 | 459,432 | 24,313 | 963,392 |
| Marion County | 0 | 33,408 | 0 | 25,857 | 539,190 | 3,585,596 | 0 | 4,184,051 |
| McDonald County | 0 | 13,309 | 0 | 17,526 | 742,443 | 1,811,070 | 0 | 2,584,348 |
| Mercer County | 0 | 14,939 | 0 | 23,993 | 419,623 | 319,122 | 0 | 777,677 |
| Miller County | 0 | 13,852 | 0 | 61,163 | 850,854 | 2,411,592 | 155,571 | 3,493,032 |
| Mississippi County | 0 | 0 | 0 | 8,030 | 413,111 | 1,420,374 | 0 | 1,841,515 |
| Moniteau County | 0 | 24,717 | 0 | 18,020 | 522,050 | 888,330 | 0 | 1,453,117 |
| Monroe County | 0 | 29,062 | 0 | 0 | 642,088 | 495,072 | 67,831 | 1,234,053 |
| Montgomery County | 0 | 16,840 | 0 | 45,059 | 590,296 | 1,121,335 | 0 | 1,773,530 |
| Morgan County | 0 | 21,186 | 0 | 12,783 | 1,129,883 | 1,748,763 | 0 | 2,912,615 |
| New Madrid County | 0 | 42,371 | 0 | 75,339 | 956,877 | 1,349,610 | 0 | 2,424,197 |
| Newton County | 0 | 41,828 | 0 | 32,748 | 1,132,214 | 4,476,095 | 0 | 5,682,885 |
| Nodaway County | 0 | 0 | 0 | 44,276 | 1,120,904 | 1,820,068 | 0 | 2,985,248 |
| Oregon County | 0 | 9,235 | 0 | 41,219 | 493,207 | 698,399 | 0 | 1,242,060 |
| Osage County | 0 | 32,322 | 0 | 54,989 | 565,089 | 874,215 | 0 | 1,526,615 |
| Ozark County | 0 | 0 | 0 | 18,005 | 677,073 | 970,379 | 0 | 1,665,457 |
| Parkway School District | 0 | 0 | 868,380 | 0 | 0 | 0 | 0 | 868,380 |
| Pemiscot County | 0 | 22,815 | 0 | 41,163 | 572,153 | 1,465,498 | 0 | 2,101,629 |
| Perry County | 0 | 22,544 | 0 | 21,415 | 559,764 | 1,899,489 | 0 | 2,503,212 |
| Pettis County | 0 | 22,272 | 0 | 70,420 | 1,094,180 | 4,613,064 | 305,341 | 6,065,277 |
| Phelps County | 0 | 20,371 | 0 | 60,455 | 758,020 | 4,376,412 | 0 | 5,215,258 |
| Pike County | 0 | 38,569 | 0 | 122,148 | 666,104 | 1,985,912 | 0 | 2,812,733 |
| Platte County | 0 | 25,803 | 0 | 137,609 | 981,192 | 11,401,912 | 2,264,817 | 14,811,333 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2002**

| County / Political Subdivision | Cigarette Tax (a,i) | County Private Car Tax (b,i) | County Stock Insurance Tax (c,i) | Financial Institutions Tax (d,i) | Fuel Tax and Fee (e,i) | Local Sales Tax (f,g,i) | Local Option Use Tax (f,h,i) | Total (Memorandum Only) |
|--|---------------------------|---------------------------------------|---|---|------------------------------|-------------------------------|------------------------------------|-------------------------------|
| (continued from previous page) | | | | | | | | |
| Polk County | 0 | 0 | 0 | 8,390 | 854,308 | 2,255,096 | 0 | 3,117,794 |
| Pulaski County | 0 | 21,186 | 0 | 35,455 | 603,633 | 1,292,683 | 0 | 1,952,957 |
| Putnam County | 0 | 9,506 | 0 | 5,603 | 483,639 | 559,386 | 0 | 1,058,134 |
| Ralls County | 0 | 17,926 | 0 | 3,434 | 546,254 | 1,098,235 | 0 | 1,665,849 |
| Randolph County | 0 | 39,112 | 0 | 54,193 | 876,004 | 1,163,494 | 0 | 2,132,803 |
| Ray County | 0 | 60,569 | 0 | 78,120 | 785,054 | 2,255,690 | 0 | 3,179,433 |
| Reynolds County | 0 | 0 | 0 | 13,283 | 673,941 | 80,646 | 0 | 767,870 |
| Ripley County | 0 | 0 | 0 | 20,265 | 411,499 | 382,855 | 0 | 814,619 |
| Ritenour School District | 0 | 0 | 65,068 | 0 | 0 | 0 | 0 | 65,068 |
| Saline County | 0 | 46,174 | 0 | 36,513 | 757,851 | 1,746,626 | 0 | 2,587,164 |
| Schuyler County | 0 | 0 | 0 | 8,476 | 292,587 | 363,662 | 0 | 664,725 |
| Scotland County | 0 | 6,519 | 0 | 29,172 | 463,195 | 415,275 | 0 | 914,161 |
| Scott County | 0 | 30,420 | 0 | 31,362 | 518,104 | 2,913,692 | 0 | 3,493,578 |
| Shannon County | 0 | 0 | 0 | 26,558 | 633,155 | 303,093 | 0 | 962,806 |
| Shelby County | 0 | 15,753 | 0 | 10,999 | 555,229 | 666,929 | 64,983 | 1,313,893 |
| Smithville Area Fire Protection District | 0 | 0 | 0 | 0 | 0 | 282,742 | 0 | 282,742 |
| SNI Valley Fire Protection District | 0 | 0 | 0 | 0 | 0 | 525,697 | 0 | 525,697 |
| Springfield R-12 School District | 0 | 0 | 289,339 | 0 | 0 | 0 | 0 | 289,339 |
| St. Charles County | 0 | 38,569 | 0 | 143,604 | 3,586,321 | 57,870,912 | 4,327,095 | 65,966,501 |
| St. Clair County | 0 | 3,803 | 0 | 29,566 | 618,544 | 263,461 | 0 | 915,374 |
| St. Francois County | 0 | 25,260 | 0 | 35,950 | 612,539 | 5,437,968 | 0 | 6,111,717 |
| St. Louis Board of Education | 0 | 0 | 88,363 | 0 | 0 | 0 | 0 | 88,363 |
| St. Louis County | 1,296,989 | 83,928 | 827,043 | 2,543,996 | 12,708,698 | 282,886,813 | 0 | 300,347,467 |
| Ste. Genevieve County | 0 | 32,050 | 0 | 57,036 | 685,587 | 1,310,836 | 0 | 2,085,509 |
| Stoddard County | 0 | 42,371 | 0 | 57,270 | 1,133,105 | 1,063,240 | 0 | 2,295,986 |
| Stone County | 0 | 16,840 | 0 | 20,983 | 1,067,644 | 5,988,379 | 223,518 | 7,317,364 |
| Sullivan County | 0 | 11,408 | 0 | 18,285 | 521,481 | 801,836 | 0 | 1,353,010 |
| Taney County | 0 | 11,679 | 0 | 63,481 | 1,047,538 | 15,840,908 | 0 | 16,963,606 |
| Texas County | 0 | 11,136 | 0 | 37,478 | 948,718 | 707,515 | 0 | 1,704,847 |
| Vernon County | 0 | 60,569 | 0 | 24,219 | 966,430 | 807,585 | 0 | 1,858,803 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2002**

| County / Political Subdivision | Cigarette Tax (a,i) | County Private Car Tax (b,i) | County Stock Insurance Tax (c,i) | Financial Institutions Tax (d,i) | Fuel Tax and Fee (e,i) | Local Sales Tax (f,g,i) | Local Option Use Tax (f,h,i) | Total Memorandum (Memorandum Only) |
|-----------------------------------|---------------------------|---------------------------------------|---|---|------------------------------|-------------------------------|------------------------------------|---|
| (continued from previous page) | | | | | | | | |
| Warren County | \$ 0 | 11,679 | 0 | 63,303 | 714,639 | 4,356,759 | 0 | 5,146,380 |
| Washington County | 0 | 29,606 | 0 | 69,880 | 543,649 | 2,928,046 | 216,092 | 3,787,273 |
| Wayne County | 0 | 20,642 | 0 | 27,969 | 559,868 | 805,863 | 0 | 1,414,342 |
| Webster County | 0 | 31,235 | 0 | 26,408 | 892,340 | 2,441,249 | 0 | 3,391,232 |
| Webster Groves School District | 0 | 0 | 3,973 | 0 | 0 | 0 | 0 | 3,973 |
| Worth County | 0 | 0 | 0 | 0 | 258,774 | 150,727 | 0 | 409,501 |
| Wright County | 0 | 17,926 | 0 | 71,155 | 655,775 | 706,933 | 0 | 1,451,789 |
| TOTALS | \$ 3,957,336 | 2,664,772 | 4,666,384 | 10,937,443 | 107,567,685 | 761,140,684 | 10,452,648 | 901,386,952 |

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 98 provides the cigarette tax distribution to cities within St. Louis County.
- (b) See page 58 for a description of county private car tax.
- (c) See page 58 for a description of county stock insurance.
- (d) See page 81 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (e) See pages 82, 131, and 135 for a description of fuel tax and fee. The fuel tax and fee amounts are obtained from the Missouri Department of Transportation and include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (f) St. Louis County receives the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (g) See page 86 for a description of local sales tax.
- (h) See page 86 for a description of local option use tax.
- (i) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 80 thru 82 and 86 because of a one to twelve month lag of distributions, investment interest, a one to two 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 131, 132, and 134 thru 137.



Missouri Department of Revenue

Tax and Fee Distributions

Cities

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, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|---------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| Adrian | 0 | 0 | 0 | 0 | 68,679 | 201,727 | 0 | 0 | 270,406 |
| Advance | 0 | 0 | 0 | 0 | 48,719 | 296,633 | 9,827 | 0 | 355,179 |
| Agency | 0 | 0 | 0 | 0 | 25,479 | 0 | 0 | 0 | 25,479 |
| Airport Drive | 0 | 0 | 0 | 0 | 29,725 | 233,247 | 0 | 0 | 262,972 |
| Alba | 0 | 0 | 0 | 0 | 21,444 | 14,672 | 0 | 0 | 36,116 |
| Albany | 0 | 0 | 0 | 0 | 79,842 | 228,840 | 0 | 0 | 308,682 |
| Aldrich | 0 | 0 | 0 | 0 | 3,095 | 0 | 0 | 0 | 3,095 |
| Alexandria | 0 | 0 | 0 | 0 | 10,582 | 10,734 | 0 | 0 | 21,316 |
| Allendale | 0 | 0 | 0 | 0 | 2,300 | 0 | 0 | 0 | 2,300 |
| Allenville | 0 | 0 | 0 | 0 | 3,507 | 0 | 0 | 0 | 3,507 |
| Alma | 0 | 0 | 0 | 0 | 17,368 | 0 | 0 | 0 | 17,368 |
| Altamont | 0 | 0 | 0 | 0 | 8,287 | 0 | 0 | 0 | 8,287 |
| Altamburg | 0 | 0 | 0 | 0 | 11,520 | 0 | 0 | 0 | 11,520 |
| Alton | 0 | 0 | 0 | 0 | 27,896 | 174,677 | 0 | 0 | 202,573 |
| Amazonia | 0 | 0 | 0 | 0 | 10,921 | 0 | 0 | 0 | 10,921 |
| Amity | 0 | 0 | 0 | 0 | 3,495 | 0 | 0 | 0 | 3,495 |
| Amoret | 0 | 0 | 0 | 0 | 8,669 | 0 | 0 | 0 | 8,669 |
| Amsterdam | 0 | 0 | 0 | 0 | 10,567 | 10,980 | 0 | 0 | 21,547 |
| Anderson | 0 | 0 | 0 | 0 | 66,914 | 263,995 | 0 | 0 | 330,909 |
| Annada | 0 | 0 | 0 | 0 | 2,442 | 0 | 0 | 0 | 2,442 |
| Annapolis | 0 | 0 | 0 | 0 | 13,850 | 33,970 | 0 | 0 | 47,820 |
| Anniston | 0 | 0 | 0 | 0 | 11,746 | 0 | 0 | 0 | 11,746 |
| Appleton City | 0 | 0 | 0 | 0 | 53,121 | 136,756 | 0 | 0 | 189,877 |
| Arbela | 0 | 0 | 0 | 0 | 1,639 | 0 | 0 | 0 | 1,639 |
| Arbyrd | 0 | 0 | 0 | 0 | 23,130 | 28,508 | 0 | 0 | 51,638 |
| Arcadia | 0 | 0 | 0 | 0 | 24,145 | 58,935 | 0 | 0 | 83,080 |
| Archie | 0 | 0 | 0 | 0 | 34,512 | 44,030 | 0 | 0 | 78,542 |
| Arcola | 0 | 0 | 0 | 0 | 2,427 | 0 | 0 | 0 | 2,427 |
| Argyle | 0 | 0 | 0 | 0 | 7,024 | 9,714 | 0 | 0 | 16,738 |
| Arkoe | 0 | 0 | 0 | 0 | 2,507 | 0 | 0 | 0 | 2,507 |
| Armstrong | 0 | 0 | 0 | 0 | 12,259 | 0 | 0 | 0 | 12,259 |
| Arnold | 0 | 0 | 0 | 0 | 793,725 | 5,114,785 | 0 | 0 | 5,908,510 |
| Arrow Point Village | 0 | 0 | 0 | 0 | 3,607 | 0 | 0 | 0 | 3,607 |
| Arrow Rock | 0 | 0 | 0 | 0 | 3,043 | 20,543 | 0 | 0 | 23,586 |
| Asbury | 0 | 0 | 0 | 0 | 8,978 | 0 | 0 | 0 | 8,978 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,i,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|--------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Ash Grove | 0 | 0 | 0 | 0 | 52,089 | 156,078 | 8,612 | 0 | 216,779 |
| Ashland | 0 | 0 | 0 | 0 | 63,280 | 302,849 | 0 | 0 | 366,129 |
| Atlanta | 0 | 0 | 0 | 0 | 17,601 | 14,753 | 0 | 0 | 32,354 |
| Augusta | 0 | 0 | 0 | 0 | 9,906 | 81,186 | 0 | 0 | 91,092 |
| Aurora | 0 | 0 | 0 | 0 | 275,489 | 1,206,034 | 0 | 0 | 1,481,523 |
| Auxvasse | 0 | 0 | 0 | 0 | 35,201 | 92,677 | 0 | 0 | 127,878 |
| Ava | 0 | 0 | 0 | 0 | 122,025 | 645,727 | 23,396 | 0 | 791,148 |
| Avilla | 0 | 0 | 0 | 0 | 5,809 | 0 | 0 | 0 | 5,809 |
| Avondale | 0 | 0 | 0 | 0 | 22,135 | 16,457 | 0 | 0 | 38,592 |
| Bagnell | 0 | 0 | 0 | 0 | 3,589 | 7,298 | 0 | 0 | 10,887 |
| Bakersfield | 0 | 0 | 0 | 0 | 11,832 | 10,765 | 0 | 0 | 22,597 |
| Baldwin Park | 0 | 0 | 0 | 0 | 4,389 | 0 | 0 | 0 | 4,389 |
| Ballwin | 122,284 | 0 | 0 | 0 | 1,231,690 | 2,441,111 | 0 | 0 | 3,795,085 |
| Baring | 0 | 0 | 0 | 0 | 7,013 | 0 | 0 | 0 | 7,013 |
| Barnard | 0 | 0 | 0 | 0 | 10,037 | 0 | 0 | 0 | 10,037 |
| Barnett | 0 | 0 | 0 | 0 | 8,657 | 0 | 0 | 0 | 8,657 |
| Bates City | 0 | 0 | 0 | 0 | 9,005 | 120,774 | 15,671 | 0 | 145,450 |
| Battfield | 0 | 0 | 0 | 0 | 79,204 | 70,780 | 0 | 0 | 149,984 |
| Bell City | 0 | 0 | 0 | 0 | 19,067 | 14,043 | 0 | 0 | 33,110 |
| Bella Villa | 3,054 | 0 | 0 | 0 | 30,705 | 43,377 | 2,919 | 0 | 80,055 |
| Belle | 0 | 0 | 0 | 0 | 52,364 | 205,672 | 0 | 0 | 258,036 |
| Bellefontaine Neigh. | 45,046 | 0 | 0 | 0 | 453,527 | 633,212 | 0 | 0 | 1,131,785 |
| Bellerive | 999 | 0 | 0 | 0 | 10,065 | 0 | 0 | 0 | 11,064 |
| Bellflower | 0 | 0 | 0 | 0 | 17,198 | 24,721 | 0 | 0 | 41,919 |
| Bel-Nor | 6,972 | 0 | 0 | 0 | 70,115 | 98,839 | 6,667 | 0 | 182,593 |
| Bel-Ridge | 13,318 | 0 | 0 | 0 | 133,938 | 247,870 | 0 | 0 | 395,126 |
| Belton | 0 | 0 | 0 | 0 | 813,211 | 4,430,898 | 0 | 0 | 5,244,109 |
| Benton | 0 | 0 | 0 | 0 | 26,612 | 49,851 | 0 | 0 | 76,463 |
| Benton City | 0 | 0 | 0 | 0 | 5,367 | 0 | 0 | 0 | 5,367 |
| Berger | 0 | 0 | 0 | 0 | 9,328 | 7,073 | 0 | 0 | 16,401 |
| Berkeley | 45,736 | 0 | 0 | 0 | 459,655 | 665,739 | 0 | 0 | 1,171,130 |
| Bernie | 0 | 0 | 0 | 0 | 74,364 | 146,399 | 0 | 0 | 220,763 |
| Bertland | 0 | 0 | 0 | 0 | 29,293 | 0 | 0 | 0 | 29,293 |
| Bethany | 0 | 0 | 0 | 0 | 124,752 | 835,600 | 0 | 0 | 960,352 |
| Bethel | 0 | 0 | 0 | 0 | 4,873 | 0 | 0 | 0 | 4,873 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Beverly Hills | \$ 2,579 | 0 | 0 | 0 | 25,945 | 58,284 | 0 | 0 | 86,808 |
| Bevier | 0 | 0 | 0 | 0 | 27,905 | 61,045 | 0 | 0 | 88,950 |
| Biehle | 0 | 0 | 0 | 0 | 408 | 5,336 | 0 | 0 | 5,744 |
| Big Lake | 0 | 0 | 0 | 0 | 6,134 | 0 | 0 | 0 | 6,134 |
| Bigelow | 0 | 0 | 0 | 0 | 1,428 | 0 | 0 | 0 | 1,428 |
| Billings | 0 | 0 | 0 | 0 | 42,513 | 58,773 | 0 | 0 | 101,286 |
| Birch Tree | 0 | 0 | 0 | 0 | 25,229 | 84,618 | 0 | 0 | 109,847 |
| Birmingham | 0 | 0 | 0 | 0 | 8,944 | 7,290 | 0 | 0 | 16,234 |
| Bismarck | 0 | 0 | 0 | 0 | 62,602 | 130,662 | 0 | 0 | 193,264 |
| Black Jack | 26,215 | 0 | 0 | 0 | 264,102 | 366,653 | 25,149 | 0 | 682,119 |
| Blackburn | 0 | 0 | 0 | 0 | 12,158 | 7,400 | 0 | 0 | 19,558 |
| Blackwater | 0 | 0 | 0 | 0 | 8,631 | 9,348 | 0 | 0 | 17,979 |
| Blairstown | 0 | 0 | 0 | 0 | 6,729 | 9,963 | 0 | 0 | 16,692 |
| Bland | 0 | 0 | 0 | 0 | 25,013 | 50,708 | 0 | 0 | 75,721 |
| Bloodgett | 0 | 0 | 0 | 0 | 9,501 | 0 | 0 | 0 | 9,501 |
| Bloomfield | 0 | 0 | 0 | 0 | 76,722 | 119,322 | 15 | 0 | 196,059 |
| Bloomsdale | 0 | 0 | 0 | 0 | 15,748 | 38,969 | 0 | 0 | 54,717 |
| Blue Eye | 0 | 0 | 0 | 0 | 5,309 | 0 | 0 | 0 | 5,309 |
| Blue Springs | 0 | 0 | 0 | 0 | 1,798,351 | 8,663,577 | 0 | 0 | 10,461,928 |
| Blythedale | 0 | 0 | 0 | 0 | 9,183 | 0 | 0 | 0 | 9,183 |
| Bogard | 0 | 0 | 0 | 0 | 9,461 | 0 | 0 | 0 | 9,461 |
| Bolckow | 0 | 0 | 0 | 0 | 10,001 | 0 | 0 | 0 | 10,001 |
| Bolivar | 0 | 0 | 0 | 0 | 325,115 | 2,937,805 | 0 | 0 | 3,262,920 |
| Bonne Terre | 0 | 0 | 0 | 0 | 161,913 | 670,030 | 0 | 0 | 831,943 |
| Boonville | 0 | 0 | 0 | 0 | 312,262 | 1,254,089 | 0 | 2,081,440 | 3,647,791 |
| Bosworth | 0 | 0 | 0 | 0 | 14,620 | 0 | 0 | 0 | 14,620 |
| Bourbon | 0 | 0 | 0 | 0 | 51,794 | 222,423 | 0 | 0 | 274,217 |
| Bowling Green | 0 | 0 | 0 | 0 | 127,481 | 764,112 | 0 | 0 | 891,593 |
| Bragg City | 0 | 0 | 0 | 0 | 6,192 | 0 | 0 | 0 | 6,192 |
| Brandsville | 0 | 0 | 0 | 0 | 6,980 | 0 | 0 | 0 | 6,980 |
| Branson | 0 | 0 | 0 | 0 | 197,354 | 11,761,218 | 0 | 0 | 11,958,572 |
| Branson West | 0 | 0 | 0 | 0 | 7,634 | 1,339,168 | 0 | 0 | 1,346,802 |
| Brashear | 0 | 0 | 0 | 0 | 12,296 | 0 | 0 | 0 | 12,296 |
| Braymer | 0 | 0 | 0 | 0 | 36,778 | 58,363 | 0 | 0 | 95,141 |
| Breckenridge | 0 | 0 | 0 | 0 | 17,830 | 13,725 | 0 | 0 | 31,555 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a,g) | County Private Car Tax (b,g) | County Stock Insurance for St. Louis (c,g) | Financial Inst. Tax (d,g) | Fuel Tax and Fee (e,g) | Local Sales Tax (f,g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Breckenridge Hills | \$ 36,438 | 0 | 0 | 0 | 205,286 | 224,569 | 19,528 | 0 | 485,821 |
| Brentwood | 38,321 | 0 | 0 | 0 | 325,168 | 3,646,311 | 0 | 0 | 4,009,800 |
| Bridgeton | 68,066 | 0 | 0 | 0 | 684,434 | 3,721,778 | 0 | 0 | 4,474,278 |
| Brimson | 0 | 0 | 0 | 0 | 2,776 | 0 | 0 | 0 | 2,776 |
| Bronaugh | 0 | 0 | 0 | 0 | 9,307 | 0 | 0 | 0 | 9,307 |
| Brookfield | 0 | 0 | 0 | 0 | 198,029 | 1,165,500 | 89,942 | 0 | 1,453,471 |
| Brookline | 0 | 0 | 0 | 0 | 12,433 | 17,201 | 0 | 0 | 29,634 |
| Brooklyn Hgts. | 0 | 0 | 0 | 0 | 4,929 | 0 | 0 | 0 | 4,929 |
| Browning | 0 | 0 | 0 | 0 | 13,295 | 11,353 | 1,080 | 0 | 25,728 |
| Brownington | 0 | 0 | 0 | 0 | 4,122 | 0 | 0 | 0 | 4,122 |
| Brumley | 0 | 0 | 0 | 0 | 3,727 | 7,163 | 0 | 0 | 10,890 |
| Brunswick | 0 | 0 | 0 | 0 | 41,128 | 104,012 | 0 | 0 | 145,140 |
| Bucklin | 0 | 0 | 0 | 0 | 23,463 | 30,712 | 7,805 | 0 | 61,980 |
| Buckner | 0 | 0 | 0 | 0 | 115,140 | 244,421 | 18,840 | 0 | 378,401 |
| Buffalo | 0 | 0 | 0 | 0 | 106,057 | 829,359 | 0 | 0 | 935,416 |
| Bull Creek Village | 0 | 0 | 0 | 0 | 7,732 | 5,678 | 0 | 0 | 13,410 |
| Buncheon | 0 | 0 | 0 | 0 | 14,112 | 0 | 0 | 0 | 14,112 |
| Bunker | 0 | 0 | 0 | 0 | 16,702 | 16,650 | 0 | 0 | 33,352 |
| Burgess | 0 | 0 | 0 | 0 | 3,452 | 0 | 0 | 0 | 3,452 |
| Burlington Junct. | 0 | 0 | 0 | 0 | 25,946 | 0 | 0 | 0 | 25,946 |
| Butler | 0 | 0 | 0 | 0 | 170,133 | 950,362 | 0 | 0 | 1,120,495 |
| Butterfield | 0 | 0 | 0 | 0 | 13,054 | 0 | 0 | 0 | 13,054 |
| Bymes Mill | 0 | 0 | 0 | 0 | 80,152 | 104,746 | 0 | 0 | 184,898 |
| Cabool | 0 | 0 | 0 | 0 | 85,359 | 367,351 | 0 | 0 | 452,710 |
| Cainsville | 0 | 0 | 0 | 0 | 15,532 | 0 | 0 | 0 | 15,532 |
| Cairo | 0 | 0 | 0 | 0 | 11,771 | 0 | 0 | 0 | 11,771 |
| Caledonia | 0 | 0 | 0 | 0 | 6,130 | 11,991 | 0 | 0 | 18,121 |
| Calhoun | 0 | 0 | 0 | 0 | 19,239 | 15,745 | 0 | 0 | 34,984 |
| California | 0 | 0 | 0 | 0 | 152,488 | 436,783 | 0 | 0 | 589,271 |
| Callao | 0 | 0 | 0 | 0 | 12,812 | 8,803 | 0 | 0 | 21,615 |
| Calverton Park | 5,712 | 0 | 0 | 0 | 57,443 | 0 | 0 | 0 | 63,155 |
| Camden | 0 | 0 | 0 | 0 | 9,192 | 0 | 0 | 0 | 9,192 |
| Camden Point | 0 | 0 | 0 | 0 | 17,440 | 0 | 0 | 0 | 17,440 |
| Camdenton | 0 | 0 | 0 | 0 | 109,192 | 2,115,201 | 0 | 0 | 2,224,393 |
| Cameron | 0 | 0 | 0 | 0 | 307,637 | 1,670,394 | 0 | 0 | 1,978,031 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Campbell | \$ 0 | 0 | 0 | 0 | 83,264 | 114,451 | 0 | 0 | 197,715 |
| Canalou | 0 | 0 | 0 | 0 | 13,637 | 0 | 0 | 0 | 13,637 |
| Canton | 0 | 0 | 0 | 0 | 106,225 | 208,954 | 0 | 0 | 315,179 |
| Cape Girardeau | 0 | 0 | 0 | 0 | 1,429,923 | 15,050,537 | 0 | 0 | 16,480,460 |
| Cardwell | 0 | 0 | 0 | 0 | 32,402 | 20,091 | 0 | 0 | 52,493 |
| Carl Junction | 0 | 0 | 0 | 0 | 191,694 | 304,073 | 0 | 0 | 495,767 |
| Carrollton | 0 | 0 | 0 | 0 | 175,074 | 553,826 | 0 | 0 | 728,900 |
| Cartersville | 0 | 0 | 0 | 0 | 79,342 | 121,047 | 8,310 | 0 | 208,699 |
| Carthage | 0 | 0 | 0 | 0 | 477,728 | 3,106,008 | 0 | 0 | 3,583,736 |
| Caruthersville | 0 | 0 | 0 | 0 | 290,642 | 726,024 | 0 | 1,269,050 | 2,285,716 |
| Carytown | 0 | 0 | 0 | 0 | 7,426 | 0 | 0 | 0 | 7,426 |
| Cassville | 0 | 0 | 0 | 0 | 107,242 | 1,086,556 | 0 | 0 | 1,193,798 |
| Cañon | 0 | 0 | 0 | 0 | 3,068 | 0 | 0 | 0 | 3,068 |
| Cedar Hill Lakes Center | 0 | 0 | 0 | 0 | 9,342 | 0 | 0 | 0 | 9,342 |
| Center | 0 | 0 | 0 | 0 | 24,408 | 37,698 | 0 | 0 | 62,106 |
| Centerdown | 0 | 0 | 0 | 0 | 12,671 | 23,405 | 0 | 0 | 36,076 |
| Centerview | 0 | 0 | 0 | 0 | 9,450 | 0 | 0 | 0 | 9,450 |
| Centerville | 0 | 0 | 0 | 0 | 7,635 | 9,547 | 0 | 0 | 17,182 |
| Centralia | 0 | 0 | 0 | 0 | 146,906 | 422,403 | 0 | 0 | 569,309 |
| Chaffee | 0 | 0 | 0 | 0 | 125,083 | 229,798 | 0 | 0 | 354,881 |
| Chain-O-Lakes | 0 | 0 | 0 | 0 | 4,860 | 0 | 0 | 0 | 4,860 |
| Chain of Rocks | 0 | 0 | 0 | 0 | 3,298 | 0 | 0 | 0 | 3,298 |
| Chamois | 0 | 0 | 0 | 0 | 18,538 | 22,666 | 0 | 0 | 41,204 |
| Champ | 47 | 0 | 0 | 0 | 470 | 0 | 0 | 0 | 517 |
| Charlack | 5,733 | 0 | 0 | 0 | 57,722 | 80,526 | 0 | 0 | 143,981 |
| Charleston | 0 | 0 | 0 | 0 | 201,564 | 662,641 | 0 | 0 | 864,205 |
| Chesterfield | 180,788 | 0 | 0 | 0 | 1,821,301 | 4,689,860 | 0 | 0 | 6,691,949 |
| Chilhowee | 0 | 0 | 0 | 0 | 13,614 | 18,557 | 0 | 0 | 32,171 |
| Chillicothe | 0 | 0 | 0 | 0 | 363,908 | 2,764,026 | 0 | 0 | 3,127,934 |
| Chula | 0 | 0 | 0 | 0 | 7,791 | 0 | 0 | 0 | 7,791 |
| Clarence | 0 | 0 | 0 | 0 | 39,898 | 70,996 | 0 | 0 | 110,894 |
| Clark | 0 | 0 | 0 | 0 | 10,882 | 0 | 0 | 0 | 10,882 |
| Clarksburg | 0 | 0 | 0 | 0 | 15,002 | 2,943 | 0 | 0 | 17,945 |
| Clarksdale | 0 | 0 | 0 | 0 | 13,004 | 0 | 0 | 0 | 13,004 |
| Clarkson Valley | 10,737 | 0 | 0 | 0 | 108,103 | 0 | 0 | 0 | 118,840 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-----------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Clarksville | \$ 0 | 0 | 0 | 0 | 19,867 | 29,881 | 0 | 0 | 49,748 |
| Clarkton | 0 | 0 | 0 | 0 | 49,825 | 52,351 | 0 | 0 | 102,176 |
| Claycomo | 0 | 0 | 0 | 0 | 60,586 | 0 | 0 | 0 | 60,586 |
| Clayton | 100,813 | 0 | 0 | 0 | 569,945 | 2,630,662 | 0 | 0 | 3,301,420 |
| Clearmont | 0 | 0 | 0 | 0 | 7,483 | 0 | 0 | 0 | 7,483 |
| Cleveland | 0 | 0 | 0 | 0 | 22,407 | 36,929 | 0 | 0 | 59,336 |
| Clever | 0 | 0 | 0 | 0 | 32,111 | 73,675 | 0 | 0 | 105,786 |
| Cliff Village | 0 | 0 | 0 | 0 | 1,050 | 0 | 0 | 0 | 1,050 |
| Clifton Hill | 0 | 0 | 0 | 0 | 4,737 | 0 | 0 | 0 | 4,737 |
| Climax Springs | 0 | 0 | 0 | 0 | 3,516 | 2,113 | 0 | 0 | 5,629 |
| Clinton | 0 | 0 | 0 | 0 | 368,488 | 3,590,013 | 169,046 | 0 | 4,127,547 |
| Clyde | 0 | 0 | 0 | 0 | 2,968 | 0 | 0 | 0 | 2,968 |
| Cobalt | 0 | 0 | 0 | 0 | 9,150 | 0 | 0 | 0 | 9,150 |
| Coffey | 0 | 0 | 0 | 0 | 5,544 | 0 | 0 | 0 | 5,544 |
| Cole Camp | 0 | 0 | 0 | 0 | 42,694 | 127,723 | 0 | 0 | 170,417 |
| Collins | 0 | 0 | 0 | 0 | 6,522 | 54,738 | 2,578 | 0 | 63,838 |
| Columbia | 0 | 0 | 0 | 0 | 3,132,088 | 30,342,744 | 0 | 0 | 33,474,832 |
| Commerce | 0 | 0 | 0 | 0 | 5,869 | 0 | 0 | 0 | 5,869 |
| Conception Junct. | 0 | 0 | 0 | 0 | 9,013 | 0 | 0 | 0 | 9,013 |
| Concordia | 0 | 0 | 0 | 0 | 92,407 | 648,416 | 0 | 0 | 740,823 |
| Coney Island | 0 | 0 | 0 | 0 | 3,572 | 0 | 0 | 0 | 3,572 |
| Conway | 0 | 0 | 0 | 0 | 27,991 | 87,694 | 0 | 0 | 115,685 |
| Cool Valley | 5,111 | 0 | 0 | 0 | 51,344 | 0 | 0 | 0 | 56,455 |
| Cooter | 0 | 0 | 0 | 0 | 18,271 | 0 | 0 | 0 | 18,271 |
| Corder | 0 | 0 | 0 | 0 | 18,753 | 15,703 | 4,724 | 0 | 39,180 |
| Corning | 0 | 0 | 0 | 0 | 2,307 | 0 | 0 | 0 | 2,307 |
| Cosby | 0 | 0 | 0 | 0 | 5,386 | 0 | 0 | 0 | 5,386 |
| Cottleville | 0 | 0 | 0 | 0 | 44,066 | 228,631 | 0 | 0 | 272,697 |
| Country Club | 0 | 0 | 0 | 0 | 73,694 | 0 | 0 | 0 | 73,694 |
| Country Club Hills | 5,551 | 0 | 0 | 0 | 55,888 | 78,001 | 0 | 0 | 139,440 |
| Country Club Village | 0 | 0 | 0 | 0 | 0 | 30,915 | 0 | 0 | 30,915 |
| Country Life Acres | 373 | 0 | 0 | 0 | 3,752 | 0 | 0 | 0 | 4,125 |
| Cowgill | 0 | 0 | 0 | 0 | 10,339 | 0 | 0 | 0 | 10,339 |
| Craig | 0 | 0 | 0 | 0 | 13,463 | 14,417 | 0 | 0 | 27,880 |
| Crane | 0 | 0 | 0 | 0 | 53,256 | 133,551 | 12,960 | 0 | 199,767 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,i,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|--------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Creighton | 0 | 0 | 0 | 0 | 12,485 | 17,309 | 0 | 0 | 29,794 |
| Crestwood | 50,408 | 0 | 0 | 0 | 507,088 | 3,875,513 | 0 | 0 | 4,433,009 |
| Creve Coeur | 68,452 | 0 | 0 | 0 | 688,846 | 2,360,680 | 0 | 0 | 3,117,978 |
| Crocker | 0 | 0 | 0 | 0 | 43,288 | 93,552 | 0 | 0 | 136,840 |
| Cross Timbers | 0 | 0 | 0 | 0 | 7,215 | 0 | 0 | 0 | 7,215 |
| Crystal City | 0 | 0 | 0 | 0 | 170,632 | 1,089,423 | 0 | 0 | 1,260,055 |
| Crystal Lake Park | 1,972 | 0 | 0 | 0 | 19,831 | 27,919 | 0 | 0 | 49,722 |
| Crystal Lakes | 0 | 0 | 0 | 0 | 12,934 | 2,078 | 0 | 0 | 15,012 |
| Cuba | 0 | 0 | 0 | 0 | 117,421 | 815,199 | 0 | 0 | 932,620 |
| Curryville | 0 | 0 | 0 | 0 | 10,503 | 4,158 | 0 | 0 | 14,661 |
| Dadeville | 0 | 0 | 0 | 0 | 9,094 | 0 | 0 | 0 | 9,094 |
| Dalton | 0 | 0 | 0 | 0 | 1,344 | 0 | 0 | 0 | 1,344 |
| Dardene Prairie | 0 | 0 | 0 | 0 | 91,720 | 0 | 0 | 0 | 91,720 |
| Darlington | 0 | 0 | 0 | 0 | 4,437 | 0 | 0 | 0 | 4,437 |
| De Soto | 0 | 0 | 0 | 0 | 253,034 | 1,207,653 | 0 | 0 | 1,460,687 |
| De Witt | 0 | 0 | 0 | 0 | 5,026 | 0 | 0 | 0 | 5,026 |
| Dearborn | 0 | 0 | 0 | 0 | 20,645 | 29,781 | 0 | 0 | 50,426 |
| Deepwater | 0 | 0 | 0 | 0 | 19,355 | 14,522 | 0 | 0 | 33,877 |
| Deerfield | 0 | 0 | 0 | 0 | 3,290 | 0 | 0 | 0 | 3,290 |
| DeKalb | 0 | 0 | 0 | 0 | 9,778 | 0 | 0 | 0 | 9,778 |
| Dellwood | 21,375 | 0 | 0 | 0 | 215,162 | 514,247 | 0 | 0 | 750,784 |
| Delta | 0 | 0 | 0 | 0 | 19,743 | 41,971 | 0 | 0 | 61,714 |
| Dennis Acres | 0 | 0 | 0 | 0 | 4,708 | 0 | 0 | 0 | 4,708 |
| Denver | 0 | 0 | 0 | 0 | 1,920 | 0 | 0 | 0 | 1,920 |
| Des Arc | 0 | 0 | 0 | 0 | 7,362 | 0 | 0 | 0 | 7,362 |
| Des Peres | 35,173 | 0 | 0 | 0 | 354,025 | 2,530,953 | 216,336 | 0 | 3,136,487 |
| Desloge | 0 | 0 | 0 | 0 | 182,735 | 1,261,957 | 0 | 0 | 1,444,692 |
| Dexter | 0 | 0 | 0 | 0 | 304,727 | 2,110,595 | 0 | 0 | 2,415,322 |
| Diamond | 0 | 0 | 0 | 0 | 32,384 | 40,644 | 0 | 0 | 73,028 |
| Diehlstadt | 0 | 0 | 0 | 0 | 6,292 | 0 | 0 | 0 | 6,292 |
| Diggins | 0 | 0 | 0 | 0 | 11,350 | 14,529 | 0 | 0 | 25,879 |
| Dixon | 0 | 0 | 0 | 0 | 64,671 | 191,503 | 0 | 0 | 256,174 |
| Doniphan | 0 | 0 | 0 | 0 | 74,455 | 577,845 | 0 | 0 | 652,300 |
| Doolittle | 0 | 0 | 0 | 0 | 25,423 | 26,260 | 0 | 0 | 51,683 |
| Dover | 0 | 0 | 0 | 0 | 4,577 | 0 | 0 | 0 | 4,577 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Downing | 0 | 0 | 0 | 0 | 15,431 | 0 | 0 | 0 | 15,431 |
| Drexel | 0 | 0 | 0 | 0 | 41,349 | 132,897 | 0 | 0 | 174,246 |
| Dudley | 0 | 0 | 0 | 0 | 11,456 | 33,708 | 0 | 0 | 45,164 |
| Duenweg | 0 | 0 | 0 | 0 | 40,349 | 91,774 | 0 | 0 | 132,123 |
| Duquesne | 0 | 0 | 0 | 0 | 58,342 | 127,410 | 0 | 0 | 185,752 |
| Dutchtown | 0 | 0 | 0 | 0 | 3,151 | 6,945 | 0 | 0 | 10,096 |
| Eagleville | 0 | 0 | 0 | 0 | 12,163 | 133,122 | 0 | 0 | 145,285 |
| East Lyme | 0 | 0 | 0 | 0 | 12,058 | 8,484 | 0 | 0 | 20,542 |
| East Prairie | 0 | 0 | 0 | 0 | 136,340 | 191,381 | 0 | 0 | 327,721 |
| Easton | 0 | 0 | 0 | 0 | 10,013 | 8,561 | 0 | 0 | 18,574 |
| Edgat Springs | 0 | 0 | 0 | 0 | 8,327 | 12,891 | 0 | 0 | 21,218 |
| Edgerton | 0 | 0 | 0 | 0 | 22,536 | 26,172 | 0 | 0 | 48,708 |
| Edina | 0 | 0 | 0 | 0 | 51,614 | 121,005 | 0 | 0 | 172,619 |
| Edmundson | 4,010 | 0 | 0 | 0 | 40,279 | 356,502 | 11,424 | 0 | 412,215 |
| El Dorado Springs | 0 | 0 | 0 | 0 | 155,907 | 571,791 | 0 | 0 | 727,698 |
| Eldon | 0 | 0 | 0 | 0 | 190,346 | 1,627,421 | 0 | 0 | 1,817,767 |
| Ellington | 0 | 0 | 0 | 0 | 41,729 | 301,278 | 0 | 0 | 343,007 |
| Ellisville | 34,226 | 0 | 0 | 0 | 344,956 | 1,540,560 | 0 | 0 | 1,919,742 |
| Elisnore | 0 | 0 | 0 | 0 | 15,784 | 46,515 | 0 | 0 | 62,299 |
| Elmer | 0 | 0 | 0 | 0 | 3,865 | 0 | 0 | 0 | 3,865 |
| Elmira | 0 | 0 | 0 | 0 | 3,102 | 0 | 0 | 0 | 3,102 |
| Elmo | 0 | 0 | 0 | 0 | 7,084 | 0 | 0 | 0 | 7,084 |
| Elsberry | 0 | 0 | 0 | 0 | 80,680 | 224,349 | 10,571 | 0 | 315,600 |
| Emerald Beach | 0 | 0 | 0 | 0 | 8,562 | 0 | 0 | 0 | 8,562 |
| Eminence | 0 | 0 | 0 | 0 | 23,194 | 111,140 | 0 | 0 | 134,334 |
| Emma | 0 | 0 | 0 | 0 | 8,901 | 11,108 | 0 | 0 | 20,009 |
| Eolia | 0 | 0 | 0 | 0 | 16,879 | 22,222 | 0 | 0 | 39,101 |
| Essex | 0 | 0 | 0 | 0 | 21,627 | 16,200 | 0 | 0 | 37,827 |
| Ethel | 0 | 0 | 0 | 0 | 4,098 | 0 | 0 | 0 | 4,098 |
| Eureka | 24,762 | 0 | 0 | 0 | 250,243 | 1,993,936 | 0 | 0 | 2,268,941 |
| Everton | 0 | 0 | 0 | 0 | 13,262 | 13,364 | 0 | 0 | 26,626 |
| Ewing | 0 | 0 | 0 | 0 | 18,996 | 25,674 | 0 | 0 | 44,670 |
| Exoelior Estates | 0 | 0 | 0 | 0 | 11,017 | 0 | 0 | 0 | 11,017 |
| Exoelior Springs | 0 | 0 | 0 | 0 | 434,335 | 2,685,562 | 176,036 | 0 | 3,295,933 |
| Exeter | 0 | 0 | 0 | 0 | 26,602 | 15,712 | 0 | 0 | 42,314 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Fair Grove | 0 | 0 | 0 | 0 | 41,312 | 171,331 | 0 | 0 | 212,643 |
| Fair Play | 0 | 0 | 0 | 0 | 17,650 | 25,356 | 0 | 0 | 43,006 |
| Fairfax | 0 | 0 | 0 | 0 | 27,601 | 37,753 | 0 | 0 | 65,354 |
| Fairview | 0 | 0 | 0 | 0 | 14,095 | 12,868 | 0 | 0 | 26,963 |
| Farber | 0 | 0 | 0 | 0 | 16,996 | 12,939 | 0 | 0 | 29,935 |
| Farley | 0 | 0 | 0 | 0 | 9,068 | 0 | 0 | 0 | 9,068 |
| Farmington | 0 | 0 | 0 | 0 | 520,418 | 4,026,267 | 0 | 0 | 4,546,685 |
| Fayette | 0 | 0 | 0 | 0 | 116,523 | 184,656 | 0 | 0 | 301,179 |
| Fenton | 15,823 | 0 | 0 | 0 | 159,567 | 2,862,015 | 0 | 0 | 3,037,405 |
| Ferguson | 90,977 | 0 | 0 | 0 | 915,815 | 1,446,570 | 0 | 0 | 2,453,362 |
| Ferrelview | 0 | 0 | 0 | 0 | 22,642 | 19,176 | 0 | 0 | 41,818 |
| Festus | 0 | 0 | 0 | 0 | 362,346 | 4,134,819 | 0 | 0 | 4,497,165 |
| Fidelity | 0 | 0 | 0 | 0 | 9,961 | 0 | 0 | 0 | 9,961 |
| Fillmore | 0 | 0 | 0 | 0 | 9,619 | 0 | 0 | 0 | 9,619 |
| Fisk | 0 | 0 | 0 | 0 | 16,151 | 35,791 | 0 | 0 | 51,942 |
| Flat River | 0 | 0 | 0 | 0 | 0 | 44 | 0 | 0 | 44 |
| Fleming | 0 | 0 | 0 | 0 | 5,173 | 0 | 0 | 0 | 5,173 |
| Flemington | 0 | 0 | 0 | 0 | 5,449 | 0 | 0 | 0 | 5,449 |
| Flint Hill | 0 | 0 | 0 | 0 | 12,295 | 85,550 | 0 | 0 | 97,845 |
| Flordell Hills | 3,873 | 0 | 0 | 0 | 38,978 | 54,635 | 3,708 | 0 | 101,194 |
| Florissant | 213,174 | 0 | 0 | 0 | 2,144,667 | 4,621,530 | 0 | 0 | 6,979,371 |
| Foley | 0 | 0 | 0 | 0 | 7,965 | 10,148 | 0 | 0 | 18,113 |
| Fordland | 0 | 0 | 0 | 0 | 24,558 | 34,903 | 0 | 0 | 59,461 |
| Forest City | 0 | 0 | 0 | 0 | 14,760 | 14,070 | 0 | 0 | 28,830 |
| Fortstell | 0 | 0 | 0 | 0 | 9,468 | 200,951 | 29,172 | 0 | 239,591 |
| Forsyth | 0 | 0 | 0 | 0 | 58,069 | 480,900 | 0 | 0 | 538,969 |
| Fortescue | 0 | 0 | 0 | 0 | 1,982 | 0 | 0 | 0 | 1,982 |
| Foster | 0 | 0 | 0 | 0 | 5,997 | 0 | 0 | 0 | 5,997 |
| Fountain N' Lakes | 0 | 0 | 0 | 0 | 4,035 | 0 | 0 | 0 | 4,035 |
| Four Seasons | 0 | 0 | 0 | 0 | 46,337 | 350,061 | 0 | 0 | 396,398 |
| Frankford | 0 | 0 | 0 | 0 | 15,357 | 10,543 | 0 | 0 | 25,900 |
| Franklin | 0 | 0 | 0 | 0 | 6,080 | 8,692 | 0 | 0 | 14,772 |
| Fredericktown | 0 | 0 | 0 | 0 | 161,466 | 662,879 | 0 | 0 | 824,345 |
| Freeburg | 0 | 0 | 0 | 0 | 17,833 | 145,473 | 0 | 0 | 163,306 |
| Freeman | 0 | 0 | 0 | 0 | 20,468 | 35,590 | 0 | 0 | 56,058 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,i,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|--------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Freistatt | 0 | 0 | 0 | 0 | 7,153 | 0 | 0 | 0 | 7,153 |
| Fremont Hills | 0 | 0 | 0 | 0 | 15,390 | 18,480 | 1,536 | 0 | 35,406 |
| Frohna | 0 | 0 | 0 | 0 | 9,035 | 0 | 0 | 0 | 9,035 |
| Frontenac | 14,025 | 0 | 0 | 0 | 141,198 | 737,726 | 0 | 0 | 892,949 |
| Fulton | 0 | 0 | 0 | 0 | 451,839 | 2,483,523 | 0 | 0 | 2,935,362 |
| Gainesville | 0 | 0 | 0 | 0 | 26,486 | 154,282 | 0 | 0 | 180,768 |
| Galena | 0 | 0 | 0 | 0 | 17,405 | 21,886 | 0 | 0 | 39,291 |
| Gallatin | 0 | 0 | 0 | 0 | 74,942 | 112,252 | 11,637 | 0 | 198,831 |
| Galt | 0 | 0 | 0 | 0 | 11,724 | 0 | 0 | 0 | 11,724 |
| Garden City | 0 | 0 | 0 | 0 | 55,541 | 151,179 | 0 | 0 | 206,720 |
| Gasconade | 0 | 0 | 0 | 0 | 10,641 | 4,566 | 0 | 0 | 15,207 |
| Gentry | 0 | 0 | 0 | 0 | 4,139 | 0 | 0 | 0 | 4,139 |
| Gerald | 0 | 0 | 0 | 0 | 41,884 | 151,083 | 0 | 0 | 192,967 |
| Gerster | 0 | 0 | 0 | 0 | 1,542 | 796 | 0 | 0 | 2,338 |
| Gibbs | 0 | 0 | 0 | 0 | 3,861 | 0 | 0 | 0 | 3,861 |
| Gideon | 0 | 0 | 0 | 0 | 45,422 | 34,692 | 0 | 0 | 80,114 |
| Gilliam | 0 | 0 | 0 | 0 | 9,019 | 4,312 | 0 | 0 | 13,331 |
| Gilman City | 0 | 0 | 0 | 0 | 15,855 | 17,342 | 0 | 0 | 33,197 |
| Gladstone | 0 | 0 | 0 | 0 | 1,077,946 | 6,869,950 | 0 | 0 | 7,947,896 |
| Glasgow | 0 | 0 | 0 | 0 | 52,455 | 160,925 | 0 | 0 | 213,380 |
| Glen Echo Park | 789 | 0 | 0 | 0 | 7,926 | 0 | 0 | 0 | 8,715 |
| Glenaire | 0 | 0 | 0 | 0 | 23,615 | 0 | 0 | 0 | 23,615 |
| Glenallen | 0 | 0 | 0 | 0 | 4,885 | 0 | 0 | 0 | 4,885 |
| Glendale | 23,869 | 0 | 0 | 0 | 240,206 | 473,207 | 22,855 | 0 | 760,137 |
| Glenwood | 0 | 0 | 0 | 0 | 8,147 | 0 | 0 | 0 | 8,147 |
| Golden City | 0 | 0 | 0 | 0 | 34,288 | 73,060 | 0 | 0 | 107,348 |
| Goodman | 0 | 0 | 0 | 0 | 46,564 | 54,456 | 0 | 0 | 101,020 |
| Gordonville | 0 | 0 | 0 | 0 | 15,692 | 0 | 0 | 0 | 15,692 |
| Gower | 0 | 0 | 0 | 0 | 54,100 | 95,306 | 23,001 | 0 | 172,407 |
| Graham | 0 | 0 | 0 | 0 | 8,109 | 0 | 0 | 0 | 8,109 |
| Grain Valley | 0 | 0 | 0 | 0 | 137,722 | 876,846 | 0 | 0 | 1,014,568 |
| Granby | 0 | 0 | 0 | 0 | 83,130 | 224,795 | 0 | 0 | 307,925 |
| Grand Falls Plaza | 0 | 0 | 0 | 0 | 4,651 | 0 | 0 | 0 | 4,651 |
| Grand Pass | 0 | 0 | 0 | 0 | 2,172 | 0 | 0 | 0 | 2,172 |
| Grandin | 0 | 0 | 0 | 0 | 9,608 | 2,032 | 0 | 0 | 11,640 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,i,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|--------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Grandview | 0 | 0 | 0 | 0 | 1,021,744 | 5,767,856 | 0 | 0 | 6,789,600 |
| Granger | 0 | 0 | 0 | 0 | 2,213 | 0 | 0 | 0 | 2,213 |
| Grant City | 0 | 0 | 0 | 0 | 39,507 | 79,761 | 0 | 0 | 119,268 |
| Grantwood | 3,641 | 0 | 0 | 0 | 36,643 | 51,306 | 3,487 | 0 | 95,077 |
| Gravois Mills | 0 | 0 | 0 | 0 | 6,215 | 42,311 | 0 | 0 | 48,526 |
| Green Castle | 0 | 0 | 0 | 0 | 11,458 | 0 | 0 | 0 | 11,458 |
| Green City | 0 | 0 | 0 | 0 | 27,831 | 67,440 | 0 | 0 | 95,271 |
| Green Park | 10,141 | 0 | 0 | 0 | 102,185 | 215,620 | 0 | 0 | 327,946 |
| Green Ridge | 0 | 0 | 0 | 0 | 18,390 | 29,840 | 0 | 0 | 48,230 |
| Greendale | 2,996 | 0 | 0 | 0 | 30,153 | 0 | 0 | 0 | 33,149 |
| Greenfield | 0 | 0 | 0 | 0 | 56,910 | 118,679 | 0 | 0 | 175,589 |
| Greentop | 0 | 0 | 0 | 0 | 17,458 | 19,478 | 0 | 0 | 36,936 |
| Greenville | 0 | 0 | 0 | 0 | 18,182 | 63,116 | 0 | 0 | 81,298 |
| Greenwood | 0 | 0 | 0 | 0 | 106,889 | 488,549 | 0 | 0 | 595,438 |
| Gulford | 0 | 0 | 0 | 0 | 3,695 | 0 | 0 | 0 | 3,695 |
| Gunn City | 0 | 0 | 0 | 0 | 3,052 | 0 | 0 | 0 | 3,052 |
| Hale | 0 | 0 | 0 | 0 | 19,537 | 46,015 | 0 | 0 | 65,552 |
| Halfway | 0 | 0 | 0 | 0 | 7,105 | 0 | 0 | 0 | 7,105 |
| Hallsville | 0 | 0 | 0 | 0 | 38,767 | 56,830 | 0 | 0 | 95,597 |
| Haltown | 0 | 0 | 0 | 0 | 7,142 | 0 | 0 | 0 | 7,142 |
| Hamilton | 0 | 0 | 0 | 0 | 72,666 | 170,118 | 0 | 0 | 242,784 |
| Hanley Hills | 9,086 | 0 | 0 | 0 | 91,393 | 0 | 0 | 0 | 100,479 |
| Hannibal | 0 | 0 | 0 | 0 | 733,111 | 4,426,634 | 0 | 0 | 5,159,745 |
| Hardin | 0 | 0 | 0 | 0 | 24,820 | 22,404 | 0 | 0 | 47,224 |
| Harris | 0 | 0 | 0 | 0 | 4,239 | 0 | 0 | 0 | 4,239 |
| Harrisburg | 0 | 0 | 0 | 0 | 7,217 | 17,108 | 0 | 0 | 24,325 |
| Harrisonville | 0 | 0 | 0 | 0 | 339,667 | 2,323,562 | 0 | 0 | 2,663,229 |
| Hartsburg | 0 | 0 | 0 | 0 | 4,923 | 7,151 | 0 | 0 | 12,074 |
| Hartville | 0 | 0 | 0 | 0 | 23,410 | 106,714 | 0 | 0 | 130,124 |
| Harwood | 0 | 0 | 0 | 0 | 3,667 | 0 | 0 | 0 | 3,667 |
| Hawk Point | 0 | 0 | 0 | 0 | 19,093 | 37,317 | 0 | 0 | 56,410 |
| Hayti | 0 | 0 | 0 | 0 | 133,016 | 536,963 | 0 | 0 | 669,979 |
| Hayti Heights | 0 | 0 | 0 | 0 | 34,234 | 20,923 | 0 | 0 | 55,157 |
| Haywood City | 0 | 0 | 0 | 0 | 10,314 | 0 | 0 | 0 | 10,314 |
| Hazelwood | 108,059 | 0 | 0 | 0 | 1,087,514 | 1,643,104 | 399,360 | 0 | 3,238,037 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,i) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Henrietta | 0 | 0 | 0 | 0 | 17,759 | 20,613 | 0 | 0 | 38,372 |
| Herculaneum | \$ 0 | 0 | 0 | 0 | 103,262 | 465,333 | 0 | 0 | 568,595 |
| Hermann | 0 | 0 | 0 | 0 | 111,322 | 646,847 | 0 | 0 | 758,169 |
| Hermitage | 0 | 0 | 0 | 0 | 19,523 | 158,338 | 7,449 | 0 | 185,310 |
| Higbee | 0 | 0 | 0 | 0 | 25,879 | 28,883 | 0 | 0 | 54,762 |
| Higginsville | 0 | 0 | 0 | 0 | 192,131 | 959,655 | 0 | 0 | 1,151,786 |
| High Hill | 0 | 0 | 0 | 0 | 8,885 | 8,804 | 0 | 0 | 17,689 |
| Highlandville | 0 | 0 | 0 | 0 | 32,501 | 25,300 | 0 | 0 | 57,801 |
| Hillsboro | 0 | 0 | 0 | 0 | 67,571 | 351,613 | 0 | 0 | 419,184 |
| Hillsdale | 7,039 | 0 | 0 | 0 | 70,705 | 100,652 | 0 | 0 | 178,396 |
| Hoberg | 0 | 0 | 0 | 0 | 2,502 | 0 | 0 | 0 | 2,502 |
| Holcomb | 0 | 0 | 0 | 0 | 24,963 | 34,656 | 0 | 0 | 59,619 |
| Holden | 0 | 0 | 0 | 0 | 100,261 | 353,959 | 23,203 | 0 | 477,423 |
| Holland | 0 | 0 | 0 | 0 | 9,888 | 0 | 0 | 0 | 9,888 |
| Holiday | 0 | 0 | 0 | 0 | 5,503 | 0 | 0 | 0 | 5,503 |
| Hollister | 0 | 0 | 0 | 0 | 131,740 | 1,591,016 | 0 | 0 | 1,722,756 |
| Holt | 0 | 0 | 0 | 0 | 14,570 | 94,425 | 0 | 0 | 108,995 |
| Holts Summit | 0 | 0 | 0 | 0 | 106,409 | 500,325 | 37,552 | 0 | 644,286 |
| Homestead | 0 | 0 | 0 | 0 | 7,332 | 0 | 0 | 0 | 7,332 |
| Honestown | 0 | 0 | 0 | 0 | 8,476 | 1,175 | 0 | 0 | 9,651 |
| Hopkins | 0 | 0 | 0 | 0 | 23,644 | 0 | 0 | 0 | 23,644 |
| Homersville | 0 | 0 | 0 | 0 | 26,885 | 26,524 | 0 | 0 | 53,409 |
| Houston | 0 | 0 | 0 | 0 | 84,363 | 603,547 | 0 | 0 | 687,910 |
| Houston Lake | 0 | 0 | 0 | 0 | 12,050 | 0 | 0 | 0 | 12,050 |
| Houstonia | 0 | 0 | 0 | 0 | 11,444 | 0 | 0 | 0 | 11,444 |
| Howardville | 0 | 0 | 0 | 0 | 16,133 | 4,473 | 191 | 0 | 20,797 |
| Hughesville | 0 | 0 | 0 | 0 | 7,131 | 0 | 0 | 0 | 7,131 |
| Humansville | 0 | 0 | 0 | 0 | 41,752 | 77,761 | 0 | 0 | 119,513 |
| Hume | 0 | 0 | 0 | 0 | 12,733 | 0 | 0 | 0 | 12,733 |
| Humphreys | 0 | 0 | 0 | 0 | 5,297 | 0 | 0 | 0 | 5,297 |
| Hunnewell | 0 | 0 | 0 | 0 | 9,131 | 4,803 | 0 | 0 | 13,934 |
| Huntleigh | 1,461 | 0 | 0 | 0 | 14,685 | 0 | 0 | 0 | 16,146 |
| Huntsville | 0 | 0 | 0 | 0 | 63,953 | 68,758 | 0 | 0 | 132,711 |
| Hurland | 0 | 0 | 0 | 0 | 9,213 | 0 | 0 | 0 | 9,213 |
| Hurley | 0 | 0 | 0 | 0 | 5,679 | 3,980 | 0 | 0 | 9,659 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-----------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Iatan | 0 | 0 | 0 | 0 | 2,062 | 0 | 0 | 0 | 2,062 |
| Iberia | 0 | 0 | 0 | 0 | 25,768 | 156,532 | 0 | 0 | 182,300 |
| Illmo-Scott City | 0 | 0 | 0 | 0 | 0 | 54 | 0 | 0 | 54 |
| Independence | 0 | 0 | 0 | 0 | 4,621,845 | 29,735,412 | 0 | 0 | 34,357,257 |
| Indian Point | 0 | 0 | 0 | 0 | 20,796 | 210,616 | 0 | 0 | 231,412 |
| Innsbrook | 0 | 0 | 0 | 0 | 14,299 | 28,899 | 0 | 0 | 43,198 |
| Ionia | 0 | 0 | 0 | 0 | 4,815 | 0 | 0 | 0 | 4,815 |
| Iron Mtn. Lake | 0 | 0 | 0 | 0 | 27,086 | 0 | 0 | 0 | 27,086 |
| Irontdale | 0 | 0 | 0 | 0 | 18,709 | 0 | 0 | 0 | 18,709 |
| Ironton | 0 | 0 | 0 | 0 | 61,758 | 401,533 | 0 | 0 | 463,291 |
| Jackson | 0 | 0 | 0 | 0 | 431,553 | 2,534,530 | 0 | 0 | 2,966,083 |
| Jacksonville | 0 | 0 | 0 | 0 | 5,644 | 0 | 0 | 0 | 5,644 |
| Jameson | 0 | 0 | 0 | 0 | 5,544 | 0 | 0 | 0 | 5,544 |
| Jamesport | 0 | 0 | 0 | 0 | 22,101 | 58,848 | 0 | 0 | 80,949 |
| Jamesstown | 0 | 0 | 0 | 0 | 13,843 | 0 | 0 | 0 | 13,843 |
| Jasper | 0 | 0 | 0 | 0 | 41,069 | 99,346 | 0 | 0 | 140,415 |
| Jefferson City | 0 | 0 | 0 | 0 | 1,535,567 | 12,182,229 | 0 | 0 | 13,717,796 |
| Jennings | 63,795 | 0 | 0 | 0 | 642,035 | 1,105,202 | 0 | 0 | 1,811,032 |
| Jerico Springs | 0 | 0 | 0 | 0 | 10,356 | 0 | 0 | 0 | 10,356 |
| Jonesburg | 0 | 0 | 0 | 0 | 27,081 | 99,461 | 0 | 0 | 126,542 |
| Joplin | 0 | 0 | 0 | 0 | 1,771,535 | 15,601,891 | 0 | 0 | 17,373,426 |
| Josephville | 0 | 0 | 0 | 0 | 9,965 | 5,895 | 0 | 0 | 15,860 |
| Junction City | 0 | 0 | 0 | 0 | 13,225 | 0 | 0 | 0 | 13,225 |
| Kahoka | 0 | 0 | 0 | 0 | 90,855 | 175,998 | 0 | 0 | 266,853 |
| Kansas City | 0 | 0 | 0 | 0 | 17,951,902 | 96,519,636 | 24,808,509 | 18,689,519 | 157,969,566 |
| Kearney | 0 | 0 | 0 | 0 | 179,256 | 1,448,414 | 0 | 0 | 1,627,670 |
| Kelso | 0 | 0 | 0 | 0 | 21,578 | 42,072 | 0 | 0 | 63,650 |
| Kennett | 0 | 0 | 0 | 0 | 454,608 | 1,202,938 | 0 | 0 | 1,657,546 |
| Keytesville | 0 | 0 | 0 | 0 | 22,514 | 0 | 0 | 0 | 22,514 |
| Kidder | 0 | 0 | 0 | 0 | 10,459 | 30,204 | 0 | 0 | 40,663 |
| Kimberling City | 0 | 0 | 0 | 0 | 78,026 | 592,077 | 0 | 0 | 670,103 |
| Kimmswick | 0 | 0 | 0 | 0 | 4,738 | 71,790 | 0 | 0 | 76,528 |
| King City | 0 | 0 | 0 | 0 | 40,916 | 92,140 | 0 | 0 | 133,056 |
| Kingdom City | 0 | 0 | 0 | 0 | 4,765 | 349,243 | 0 | 0 | 354,008 |
| Kingston | 0 | 0 | 0 | 0 | 11,590 | 0 | 0 | 0 | 11,590 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Kingsville | 0 | 0 | 0 | 0 | 11,008 | 0 | 0 | 0 | 11,008 |
| Kinloch | 6,735 | 0 | 0 | 0 | 67,046 | 102,394 | 0 | 0 | 176,175 |
| Kirksville | 0 | 0 | 0 | 0 | 699,801 | 3,780,619 | 0 | 0 | 4,480,420 |
| Kirkwood | 113,419 | 0 | 0 | 0 | 1,141,346 | 4,202,710 | 108,594 | 0 | 5,566,069 |
| Knob Noster | 0 | 0 | 0 | 0 | 96,566 | 290,145 | 30,896 | 0 | 417,607 |
| Knox City | 0 | 0 | 0 | 0 | 9,982 | 0 | 0 | 0 | 9,982 |
| Koshkonong | 0 | 0 | 0 | 0 | 8,251 | 9,681 | 0 | 0 | 17,932 |
| La Belle | 0 | 0 | 0 | 0 | 29,060 | 37,855 | 0 | 0 | 66,915 |
| La Grange | 0 | 0 | 0 | 0 | 43,188 | 55,315 | 0 | 1,403,511 | 1,502,014 |
| La Monte | 0 | 0 | 0 | 0 | 42,119 | 71,377 | 0 | 0 | 113,496 |
| La Plata | 0 | 0 | 0 | 0 | 59,069 | 81,982 | 0 | 0 | 141,051 |
| La Russell | 0 | 0 | 0 | 0 | 5,138 | 0 | 0 | 0 | 5,138 |
| Ladede | 0 | 0 | 0 | 0 | 16,901 | 0 | 0 | 0 | 16,901 |
| Ladonia | 0 | 0 | 0 | 0 | 24,569 | 24,750 | 0 | 0 | 49,319 |
| Ladue | 35,526 | 0 | 0 | 0 | 357,557 | 781,323 | 0 | 0 | 1,174,406 |
| Lake Annette | 0 | 0 | 0 | 0 | 6,551 | 0 | 0 | 0 | 6,551 |
| Lake Lafayette | 0 | 0 | 0 | 0 | 12,475 | 0 | 0 | 0 | 12,475 |
| Lake Lotawana | 0 | 0 | 0 | 0 | 82,532 | 0 | 0 | 0 | 82,532 |
| Lake Mykee | 0 | 0 | 0 | 0 | 11,871 | 0 | 0 | 0 | 11,871 |
| Lake Ozark | 0 | 0 | 0 | 0 | 53,535 | 922,630 | 0 | 0 | 976,165 |
| Lake St. Louis | 0 | 0 | 0 | 0 | 359,933 | 799,444 | 0 | 0 | 1,159,377 |
| Lake Tapawingo | 0 | 0 | 0 | 0 | 34,443 | 0 | 0 | 0 | 34,443 |
| Lake Waukomis | 0 | 0 | 0 | 0 | 39,959 | 0 | 0 | 0 | 39,959 |
| Lake Winnebago | 0 | 0 | 0 | 0 | 33,644 | 0 | 0 | 0 | 33,644 |
| Lakeshire | 5,799 | 0 | 0 | 0 | 58,341 | 0 | 0 | 0 | 64,140 |
| Lakeside | 0 | 0 | 0 | 0 | 1,538 | 647 | 0 | 0 | 2,185 |
| Lamar | 0 | 0 | 0 | 0 | 175,812 | 988,196 | 0 | 0 | 1,164,008 |
| Lamar Hgts. | 0 | 0 | 0 | 0 | 7,989 | 0 | 0 | 0 | 7,989 |
| Lanegan | 0 | 0 | 0 | 0 | 18,788 | 18,055 | 0 | 0 | 36,843 |
| Lancaster | 0 | 0 | 0 | 0 | 31,243 | 65,761 | 0 | 0 | 97,004 |
| Laredo | 0 | 0 | 0 | 0 | 9,275 | 0 | 0 | 0 | 9,275 |
| Lathrop | 0 | 0 | 0 | 0 | 79,307 | 178,171 | 0 | 0 | 257,478 |
| Latour | 0 | 0 | 0 | 0 | 3,139 | 0 | 0 | 0 | 3,139 |
| Laurie | 0 | 0 | 0 | 0 | 23,805 | 572,093 | 0 | 0 | 595,898 |
| Lawson | 0 | 0 | 0 | 0 | 85,810 | 261,729 | 0 | 0 | 347,539 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total Memorandum Only |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-----------------------|
| (continued from previous page) | | | | | | | | | |
| Leadington | 0 | 0 | 0 | 0 | 8,335 | 332,809 | 13,947 | 0 | 355,091 |
| Leadwood | 0 | 0 | 0 | 0 | 49,421 | 31,368 | 0 | 0 | 80,789 |
| Leasburg | 0 | 0 | 0 | 0 | 12,504 | 0 | 0 | 0 | 12,504 |
| Leawood | 0 | 0 | 0 | 0 | 33,424 | 0 | 0 | 0 | 33,424 |
| Lebanon | 0 | 0 | 0 | 0 | 451,283 | 5,166,554 | 0 | 0 | 5,617,837 |
| Lee's Summit | 0 | 0 | 0 | 0 | 2,373,409 | 21,833,886 | 0 | 0 | 24,207,295 |
| Leeton | 0 | 0 | 0 | 0 | 25,651 | 37,902 | 0 | 0 | 63,553 |
| Leonard | 0 | 0 | 0 | 0 | 3,223 | 0 | 0 | 0 | 3,223 |
| Leslie | 0 | 0 | 0 | 0 | 4,580 | 0 | 0 | 0 | 4,580 |
| Levasy | 0 | 0 | 0 | 0 | 8,118 | 5,996 | 0 | 0 | 14,114 |
| Lewis & Clark | 0 | 0 | 0 | 0 | 6,072 | 0 | 0 | 0 | 6,072 |
| Lewistown | 0 | 0 | 0 | 0 | 21,320 | 0 | 0 | 0 | 21,320 |
| Lexington | 0 | 0 | 0 | 0 | 191,295 | 741,317 | 0 | 0 | 932,612 |
| Liberal | 0 | 0 | 0 | 0 | 29,877 | 32,701 | 0 | 0 | 62,578 |
| Liberty | 0 | 0 | 0 | 0 | 950,487 | 6,173,070 | 0 | 0 | 7,123,557 |
| Licking | 0 | 0 | 0 | 0 | 57,202 | 313,234 | 0 | 0 | 370,436 |
| Lilbourn | 0 | 0 | 0 | 0 | 55,023 | 52,557 | 1,132 | 0 | 108,712 |
| Lincoln | 0 | 0 | 0 | 0 | 38,769 | 113,156 | 15,163 | 0 | 167,088 |
| Linn | 0 | 0 | 0 | 0 | 51,047 | 196,864 | 0 | 0 | 247,911 |
| Linn Creek | 0 | 0 | 0 | 0 | 10,440 | 158,946 | 18,892 | 0 | 188,278 |
| Linneus | 0 | 0 | 0 | 0 | 15,016 | 0 | 0 | 0 | 15,016 |
| Livonia | 0 | 0 | 0 | 0 | 4,931 | 0 | 0 | 0 | 4,931 |
| Lock Springs | 0 | 0 | 0 | 0 | 2,569 | 0 | 0 | 0 | 2,569 |
| Lockwood | 0 | 0 | 0 | 0 | 41,657 | 76,166 | 4,042 | 0 | 121,865 |
| Lohman | 0 | 0 | 0 | 0 | 6,583 | 0 | 0 | 0 | 6,583 |
| Loma Linda | 0 | 0 | 0 | 0 | 14,687 | 42,188 | 0 | 0 | 56,875 |
| Lone Jack | 0 | 0 | 0 | 0 | 18,704 | 48,120 | 0 | 0 | 66,824 |
| Longtown | 0 | 0 | 0 | 0 | 3,784 | 0 | 0 | 0 | 3,784 |
| Louisburg | 0 | 0 | 0 | 0 | 5,334 | 0 | 0 | 0 | 5,334 |
| Louisiana | 0 | 0 | 0 | 0 | 160,572 | 632,650 | 51,195 | 0 | 844,417 |
| Lowry City | 0 | 0 | 0 | 0 | 29,729 | 40,048 | 8,013 | 0 | 77,790 |
| Luoerne | 0 | 0 | 0 | 0 | 2,885 | 0 | 0 | 0 | 2,885 |
| Ludlow | 0 | 0 | 0 | 0 | 7,130 | 0 | 0 | 0 | 7,130 |
| Lupus | 0 | 0 | 0 | 0 | 1,404 | 0 | 0 | 0 | 1,404 |
| Luray | 0 | 0 | 0 | 0 | 3,490 | 0 | 0 | 0 | 3,490 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total Memorandum Only |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-----------------------|
| (continued from previous page) | | | | | | | | | |
| Mackenzie | \$ 582 | 0 | 0 | 0 | 5,852 | 0 | 0 | 0 | 6,434 |
| Macks Creek | 0 | 0 | 0 | 0 | 11,051 | 10,599 | 0 | 0 | 21,650 |
| Macon | 0 | 0 | 0 | 0 | 227,690 | 719,233 | 0 | 0 | 946,923 |
| Madison | 0 | 0 | 0 | 0 | 22,549 | 26,730 | 0 | 0 | 49,279 |
| Maitland | 0 | 0 | 0 | 0 | 13,931 | 0 | 0 | 0 | 13,931 |
| Malden | 0 | 0 | 0 | 0 | 203,355 | 659,905 | 0 | 0 | 863,260 |
| Maita Bend | 0 | 0 | 0 | 0 | 11,069 | 6,201 | 0 | 0 | 17,270 |
| Manchester | 77,020 | 0 | 0 | 0 | 775,433 | 1,925,888 | 0 | 0 | 2,778,341 |
| Mansfield | 0 | 0 | 0 | 0 | 57,017 | 176,612 | 0 | 0 | 233,629 |
| Maplewood | 66,815 | 0 | 0 | 0 | 394,061 | 1,205,729 | 102,619 | 0 | 1,769,224 |
| Marble Hill | 0 | 0 | 0 | 0 | 60,373 | 337,065 | 0 | 0 | 397,438 |
| Marceline | 0 | 0 | 0 | 0 | 106,719 | 276,081 | 0 | 0 | 382,800 |
| Marionville | 0 | 0 | 0 | 0 | 82,435 | 226,753 | 0 | 0 | 309,188 |
| Marionborough | 10,130 | 0 | 0 | 0 | 85,427 | 0 | 0 | 0 | 95,557 |
| Marquand | 0 | 0 | 0 | 0 | 10,870 | 11,171 | 0 | 0 | 22,041 |
| Marshall | 0 | 0 | 0 | 0 | 515,574 | 1,472,050 | 0 | 0 | 1,987,624 |
| Marshfield | 0 | 0 | 0 | 0 | 205,376 | 1,231,257 | 0 | 0 | 1,436,633 |
| Marston | 0 | 0 | 0 | 0 | 26,750 | 105,516 | 13,668 | 0 | 145,934 |
| Marthasville | 0 | 0 | 0 | 0 | 30,785 | 60,879 | 6,647 | 0 | 98,311 |
| Martinsburg | 0 | 0 | 0 | 0 | 13,599 | 30,094 | 0 | 0 | 43,693 |
| Maryland Hgts. | 104,188 | 0 | 0 | 0 | 1,048,862 | 3,926,908 | 0 | 15,827,353 | 20,907,311 |
| Maryville | 0 | 0 | 0 | 0 | 435,437 | 2,537,697 | 0 | 0 | 2,973,134 |
| Mathews | 0 | 0 | 0 | 0 | 24,990 | 146,732 | 0 | 0 | 171,722 |
| Maysville | 0 | 0 | 0 | 0 | 48,897 | 101,566 | 0 | 0 | 150,463 |
| Mayview | 0 | 0 | 0 | 0 | 11,726 | 0 | 0 | 0 | 11,726 |
| McBaine | 0 | 0 | 0 | 0 | 956 | 0 | 0 | 0 | 956 |
| McCord Bend | 0 | 0 | 0 | 0 | 10,111 | 0 | 0 | 0 | 10,111 |
| McFall | 0 | 0 | 0 | 0 | 5,684 | 0 | 0 | 0 | 5,684 |
| McKittrick | 0 | 0 | 0 | 0 | 2,821 | 0 | 0 | 0 | 2,821 |
| Meadville | 0 | 0 | 0 | 0 | 16,636 | 0 | 0 | 0 | 16,636 |
| Memphis | 0 | 0 | 0 | 0 | 85,183 | 247,350 | 0 | 0 | 332,533 |
| Mendon | 0 | 0 | 0 | 0 | 8,503 | 0 | 0 | 0 | 8,503 |
| Mercer | 0 | 0 | 0 | 0 | 13,045 | 0 | 0 | 0 | 13,045 |
| Merriam Woods | 0 | 0 | 0 | 0 | 35,125 | 16,660 | 0 | 0 | 51,785 |
| Merwin | 0 | 0 | 0 | 0 | 3,229 | 0 | 0 | 0 | 3,229 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total Memorandum Only |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-----------------------|
| (continued from previous page) | | | | | | | | | |
| Meta | 0 | 0 | 0 | 0 | 10,205 | 22,580 | 0 | 0 | 32,785 |
| Metz | 0 | 0 | 0 | 0 | 3,264 | 0 | 0 | 0 | 3,264 |
| Mexico | 0 | 0 | 0 | 0 | 463,307 | 1,993,479 | 0 | 0 | 2,456,786 |
| Miami | 0 | 0 | 0 | 0 | 6,169 | 0 | 0 | 0 | 6,169 |
| Middletown | 0 | 0 | 0 | 0 | 8,501 | 12,444 | 0 | 0 | 20,945 |
| Milan | 0 | 0 | 0 | 0 | 76,126 | 218,876 | 0 | 0 | 295,002 |
| Milford | 0 | 0 | 0 | 0 | 2,023 | 0 | 0 | 0 | 2,023 |
| Mill Spring | 0 | 0 | 0 | 0 | 9,688 | 0 | 0 | 0 | 9,688 |
| Millard | 0 | 0 | 0 | 0 | 2,987 | 0 | 0 | 0 | 2,987 |
| Miller | 0 | 0 | 0 | 0 | 30,881 | 55,660 | 0 | 0 | 86,541 |
| Milo | 0 | 0 | 0 | 0 | 3,270 | 0 | 0 | 0 | 3,270 |
| Mindenmines | 0 | 0 | 0 | 0 | 15,403 | 0 | 0 | 0 | 15,403 |
| Miner | 0 | 0 | 0 | 0 | 46,778 | 781,000 | 10,144 | 0 | 837,922 |
| Mineral Point | 0 | 0 | 0 | 0 | 15,331 | 0 | 0 | 0 | 15,331 |
| Miramigoua Park | 0 | 0 | 0 | 0 | 3,823 | 0 | 0 | 0 | 3,823 |
| Missouri City | 0 | 0 | 0 | 0 | 13,235 | 0 | 0 | 0 | 13,235 |
| Moberly | 0 | 0 | 0 | 0 | 543,706 | 4,703,005 | 0 | 0 | 5,246,711 |
| Mokane | 0 | 0 | 0 | 0 | 7,662 | 13,259 | 0 | 0 | 20,921 |
| Moline Acres | 10,950 | 0 | 0 | 0 | 110,204 | 0 | 0 | 0 | 121,154 |
| Monett | 0 | 0 | 0 | 0 | 284,409 | 2,384,413 | 0 | 0 | 2,668,822 |
| Monroe City | 0 | 0 | 0 | 0 | 108,510 | 430,508 | 0 | 0 | 539,018 |
| Montgomery City | 0 | 0 | 0 | 0 | 96,610 | 447,393 | 0 | 0 | 544,003 |
| Montreillo | 0 | 0 | 0 | 0 | 4,732 | 0 | 0 | 0 | 4,732 |
| Montrose | 0 | 0 | 0 | 0 | 17,587 | 40,361 | 0 | 0 | 57,948 |
| Mooreville | 0 | 0 | 0 | 0 | 3,885 | 0 | 0 | 0 | 3,885 |
| Morehouse | 0 | 0 | 0 | 0 | 42,744 | 30,672 | 0 | 0 | 73,416 |
| Morley | 0 | 0 | 0 | 0 | 30,107 | 12,845 | 0 | 0 | 42,952 |
| Morrison | 0 | 0 | 0 | 0 | 5,840 | 7,538 | 0 | 0 | 13,378 |
| Morrisville | 0 | 0 | 0 | 0 | 12,998 | 0 | 0 | 0 | 12,998 |
| Mosby | 0 | 0 | 0 | 0 | 8,882 | 106,269 | 0 | 0 | 115,151 |
| Moscow Mills | 0 | 0 | 0 | 0 | 53,736 | 385,470 | 0 | 0 | 439,206 |
| Mound City | 0 | 0 | 0 | 0 | 50,623 | 110,216 | 0 | 0 | 160,839 |
| Moundville | 0 | 0 | 0 | 0 | 5,020 | 0 | 0 | 0 | 5,020 |
| Mount Leonard | 0 | 0 | 0 | 0 | 4,458 | 0 | 0 | 0 | 4,458 |
| Mount Moriah | 0 | 0 | 0 | 0 | 5,019 | 0 | 0 | 0 | 5,019 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Mount Vernon | 0 | 0 | 0 | 0 | 158,355 | 675,300 | 0 | 0 | 833,655 |
| Mountain Grove | 0 | 0 | 0 | 0 | 179,241 | 1,244,466 | 0 | 0 | 1,423,707 |
| Mountain View | 0 | 0 | 0 | 0 | 91,088 | 603,001 | 0 | 0 | 694,089 |
| Napoleon | 0 | 0 | 0 | 0 | 9,065 | 0 | 0 | 0 | 9,065 |
| Naylor | 0 | 0 | 0 | 0 | 25,692 | 39,670 | 18,766 | 0 | 84,128 |
| Neck City | 0 | 0 | 0 | 0 | 5,158 | 0 | 0 | 0 | 5,158 |
| Neelyville | 0 | 0 | 0 | 0 | 17,671 | 9,845 | 0 | 0 | 27,516 |
| Nelson | 0 | 0 | 0 | 0 | 8,020 | 0 | 0 | 0 | 8,020 |
| Neosho | 0 | 0 | 0 | 0 | 403,542 | 3,341,824 | 0 | 0 | 3,745,366 |
| Nevada | 0 | 0 | 0 | 0 | 352,545 | 2,957,276 | 0 | 0 | 3,309,821 |
| New Bloomfield | 0 | 0 | 0 | 0 | 21,981 | 25,514 | 0 | 0 | 47,495 |
| New Cambria | 0 | 0 | 0 | 0 | 9,120 | 5,203 | 0 | 0 | 14,323 |
| New Florence | 0 | 0 | 0 | 0 | 32,112 | 172,862 | 0 | 0 | 204,974 |
| New Franklin | 0 | 0 | 0 | 0 | 46,108 | 74,299 | 0 | 0 | 120,407 |
| New Hampton | 0 | 0 | 0 | 0 | 13,678 | 0 | 0 | 0 | 13,678 |
| New Haven | 0 | 0 | 0 | 0 | 74,145 | 273,488 | 0 | 0 | 347,633 |
| New London | 0 | 0 | 0 | 0 | 40,746 | 116,446 | 0 | 0 | 157,192 |
| New Madrid | 0 | 0 | 0 | 0 | 136,991 | 309,260 | 29,927 | 0 | 476,178 |
| New Melle | 0 | 0 | 0 | 0 | 6,853 | 30,912 | 2,434 | 0 | 40,199 |
| Newark | 0 | 0 | 0 | 0 | 3,710 | 0 | 0 | 0 | 3,710 |
| Newburg | 0 | 0 | 0 | 0 | 22,104 | 27,893 | 0 | 0 | 49,997 |
| Newtonia | 0 | 0 | 0 | 0 | 8,949 | 0 | 0 | 0 | 8,949 |
| Newtown | 0 | 0 | 0 | 0 | 6,536 | 0 | 0 | 0 | 6,536 |
| Niangua | 0 | 0 | 0 | 0 | 18,541 | 15,416 | 0 | 0 | 33,957 |
| Nixa | 0 | 0 | 0 | 0 | 335,845 | 2,362,363 | 0 | 0 | 2,698,208 |
| Noel | 0 | 0 | 0 | 0 | 53,944 | 263,135 | 0 | 0 | 317,079 |
| Norborne | 0 | 0 | 0 | 0 | 34,094 | 40,075 | 0 | 0 | 74,169 |
| Normandy | 38,321 | 0 | 0 | 0 | 209,255 | 101,062 | 0 | 0 | 348,638 |
| North Kansas City | 0 | 0 | 0 | 0 | 180,596 | 4,361,295 | 0 | 10,937,963 | 15,479,854 |
| North Lilbourn | 0 | 0 | 0 | 0 | 5,232 | 0 | 0 | 0 | 5,232 |
| North Wardell | 0 | 0 | 0 | 0 | 6,212 | 0 | 0 | 0 | 6,212 |
| Northmoor | 0 | 0 | 0 | 0 | 17,260 | 147,003 | 0 | 0 | 164,263 |
| Northwoods | 19,913 | 0 | 0 | 0 | 200,292 | 281,776 | 0 | 0 | 501,981 |
| Nowood | 0 | 0 | 0 | 0 | 20,400 | 41,287 | 0 | 0 | 61,687 |
| Nowood Court | 3,943 | 0 | 0 | 0 | 39,750 | 0 | 0 | 0 | 43,693 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Novelty | 0 | 0 | 0 | 0 | 5,395 | 0 | 0 | 0 | 5,395 |
| Novinger | 0 | 0 | 0 | 0 | 22,059 | 0 | 0 | 0 | 22,059 |
| Oak Grove | 0 | 0 | 0 | 0 | 206,214 | 1,374,430 | 0 | 0 | 1,580,644 |
| Oak Grove Village | 0 | 0 | 0 | 0 | 16,088 | 0 | 0 | 0 | 16,088 |
| Oak Ridge | 0 | 0 | 0 | 0 | 8,279 | 0 | 0 | 0 | 8,279 |
| Oakland | 6,386 | 0 | 0 | 0 | 64,262 | 90,038 | 0 | 0 | 160,686 |
| Oaks | 0 | 0 | 0 | 0 | 5,444 | 0 | 0 | 0 | 5,444 |
| Oakview | 0 | 0 | 0 | 0 | 15,065 | 56,988 | 28,263 | 0 | 100,316 |
| Oakwood | 0 | 0 | 0 | 0 | 8,398 | 0 | 0 | 0 | 8,398 |
| Oakwood Park | 0 | 0 | 0 | 0 | 8,148 | 0 | 0 | 0 | 8,148 |
| Odessa | 0 | 0 | 0 | 0 | 173,222 | 1,041,629 | 0 | 0 | 1,214,851 |
| OFallon | 0 | 0 | 0 | 0 | 1,244,271 | 12,265,659 | 0 | 0 | 13,509,930 |
| Old Appleton | 0 | 0 | 0 | 0 | 3,361 | 0 | 0 | 0 | 3,361 |
| Old Monroe | 0 | 0 | 0 | 0 | 10,074 | 47,584 | 0 | 0 | 57,658 |
| Olean | 0 | 0 | 0 | 0 | 5,334 | 0 | 0 | 0 | 5,334 |
| Olivette | 30,579 | 0 | 0 | 0 | 307,764 | 462,579 | 63,864 | 0 | 864,786 |
| Olympian Village | 0 | 0 | 0 | 0 | 29,211 | 0 | 0 | 0 | 29,211 |
| Oran | 0 | 0 | 0 | 0 | 49,646 | 71,722 | 0 | 0 | 121,368 |
| Oregon | 0 | 0 | 0 | 0 | 38,321 | 0 | 0 | 0 | 38,321 |
| Otonogo | 0 | 0 | 0 | 0 | 31,776 | 30,197 | 0 | 0 | 61,973 |
| Orrick | 0 | 0 | 0 | 0 | 37,429 | 58,603 | 0 | 0 | 96,032 |
| Osage Beach | 0 | 0 | 0 | 0 | 126,836 | 7,029,160 | 0 | 0 | 7,155,996 |
| Osborn | 0 | 0 | 0 | 0 | 17,461 | 0 | 0 | 0 | 17,461 |
| Osceola | 0 | 0 | 0 | 0 | 32,496 | 87,150 | 0 | 0 | 119,646 |
| Osgood | 0 | 0 | 0 | 0 | 2,133 | 0 | 0 | 0 | 2,133 |
| Oterville | 0 | 0 | 0 | 0 | 20,178 | 25,278 | 0 | 0 | 45,456 |
| Overland | 72,347 | 0 | 0 | 0 | 714,920 | 0 | 0 | 0 | 787,267 |
| Owensville | 0 | 0 | 0 | 0 | 98,685 | 983,043 | 0 | 0 | 1,081,728 |
| Ozark | 0 | 0 | 0 | 0 | 282,055 | 1,874,443 | 0 | 0 | 2,156,498 |
| Pacific | 10,807 | 0 | 0 | 0 | 200,414 | 668,148 | 0 | 0 | 879,369 |
| Pagedale | 15,805 | 0 | 0 | 0 | 158,934 | 139,151 | 0 | 0 | 313,890 |
| Palmyra | 0 | 0 | 0 | 0 | 140,024 | 487,714 | 0 | 0 | 627,738 |
| Paris | 0 | 0 | 0 | 0 | 61,738 | 191,491 | 0 | 0 | 253,229 |
| Park Hills | 0 | 0 | 0 | 0 | 322,294 | 1,076,822 | 0 | 0 | 1,399,116 |
| Parkdale | 0 | 0 | 0 | 0 | 8,553 | 0 | 0 | 0 | 8,553 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total Memorandum Only |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-----------------------|
| (continued from previous page) | | | | | | | | | |
| Parkville | \$ 0 | 0 | 0 | 0 | 130,584 | 806,627 | 0 | 0 | 937,211 |
| Parkway | 0 | 0 | 0 | 0 | 11,411 | 15,007 | 0 | 0 | 26,418 |
| Parma | 0 | 0 | 0 | 0 | 38,007 | 25,925 | 1,056 | 0 | 64,988 |
| Parnell | 0 | 0 | 0 | 0 | 7,210 | 0 | 0 | 0 | 7,210 |
| Pasadena Hills | 4,709 | 0 | 0 | 0 | 47,399 | 66,330 | 4,510 | 0 | 122,948 |
| Pasadena Park | 2,085 | 0 | 0 | 0 | 20,970 | 29,480 | 0 | 0 | 52,535 |
| Pascola | 0 | 0 | 0 | 0 | 5,267 | 0 | 0 | 0 | 5,267 |
| Passaic | 0 | 0 | 0 | 0 | 1,639 | 0 | 0 | 0 | 1,639 |
| Pattonburg | 0 | 0 | 0 | 0 | 14,000 | 24,761 | 2,146 | 0 | 40,907 |
| Paynesville | 0 | 0 | 0 | 0 | 2,931 | 0 | 0 | 0 | 2,931 |
| Peculiar | 0 | 0 | 0 | 0 | 88,871 | 452,831 | 3,572 | 0 | 545,274 |
| Penermon | 0 | 0 | 0 | 0 | 3,484 | 0 | 0 | 0 | 3,484 |
| Perry | 0 | 0 | 0 | 0 | 28,268 | 110,814 | 0 | 0 | 139,082 |
| Perryville | 0 | 0 | 0 | 0 | 298,388 | 2,469,836 | 0 | 0 | 2,768,224 |
| Pevely | 0 | 0 | 0 | 0 | 134,203 | 606,684 | 0 | 0 | 740,887 |
| Phillipsburg | 0 | 0 | 0 | 0 | 7,569 | 0 | 0 | 0 | 7,569 |
| Pickering | 0 | 0 | 0 | 0 | 6,679 | 0 | 0 | 0 | 6,679 |
| Piedmont | 0 | 0 | 0 | 0 | 85,400 | 721,918 | 0 | 0 | 807,318 |
| Pierce City | 0 | 0 | 0 | 0 | 56,700 | 108,203 | 0 | 0 | 164,903 |
| Pilot Grove | 0 | 0 | 0 | 0 | 29,438 | 58,410 | 14,721 | 0 | 102,569 |
| Pilot Knob | 0 | 0 | 0 | 0 | 30,424 | 112,212 | 0 | 0 | 142,636 |
| Pinelawn | 30,249 | 0 | 0 | 0 | 191,281 | 318,797 | 0 | 0 | 540,327 |
| Pineville | 0 | 0 | 0 | 0 | 27,418 | 73,383 | 15,340 | 0 | 116,141 |
| Plato | 0 | 0 | 0 | 0 | 0 | 6,512 | 0 | 0 | 6,512 |
| Platte City | 0 | 0 | 0 | 0 | 138,608 | 1,029,174 | 0 | 0 | 1,167,782 |
| Platte Woods | 0 | 0 | 0 | 0 | 18,779 | 110,953 | 0 | 0 | 129,732 |
| Plattsburg | 0 | 0 | 0 | 0 | 94,191 | 307,274 | 0 | 0 | 401,465 |
| Pleasant Hill | 0 | 0 | 0 | 0 | 190,889 | 1,000,027 | 0 | 0 | 1,190,916 |
| Pleasant Hope | 0 | 0 | 0 | 0 | 18,401 | 62,095 | 3,582 | 0 | 84,078 |
| Pleasant Valley | 0 | 0 | 0 | 0 | 123,374 | 458,739 | 0 | 0 | 582,113 |
| Pocahontas | 0 | 0 | 0 | 0 | 5,162 | 0 | 0 | 0 | 5,162 |
| Pollock | 0 | 0 | 0 | 0 | 3,966 | 0 | 0 | 0 | 3,966 |
| Polo | 0 | 0 | 0 | 0 | 22,925 | 68,954 | 0 | 0 | 91,879 |
| Poplar Bluff | 0 | 0 | 0 | 0 | 686,550 | 6,127,771 | 0 | 0 | 6,814,321 |
| Portage Des Sioux | 0 | 0 | 0 | 0 | 17,668 | 17,013 | 0 | 0 | 34,681 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Portageville | 0 | 0 | 0 | 0 | 137,335 | 422,918 | 0 | 0 | 560,253 |
| Potosi | 0 | 0 | 0 | 0 | 109,557 | 555,680 | 0 | 0 | 665,237 |
| Powersville | 0 | 0 | 0 | 0 | 3,395 | 0 | 0 | 0 | 3,395 |
| Prairie Home | 0 | 0 | 0 | 0 | 8,909 | 0 | 0 | 0 | 8,909 |
| Prathersville | 0 | 0 | 0 | 0 | 4,960 | 0 | 0 | 0 | 4,960 |
| Preston | 0 | 0 | 0 | 0 | 5,128 | 0 | 0 | 0 | 5,128 |
| Princeton | 0 | 0 | 0 | 0 | 42,350 | 100,552 | 0 | 0 | 142,902 |
| Purcell | 0 | 0 | 0 | 0 | 14,675 | 0 | 0 | 0 | 14,675 |
| Purdin | 0 | 0 | 0 | 0 | 9,010 | 0 | 0 | 0 | 9,010 |
| Purdy | 0 | 0 | 0 | 0 | 42,486 | 46,140 | 0 | 0 | 88,626 |
| Puxico | 0 | 0 | 0 | 0 | 39,890 | 103,574 | 0 | 0 | 143,464 |
| Queen City | 0 | 0 | 0 | 0 | 27,574 | 29,329 | 0 | 0 | 56,903 |
| Quitman | 0 | 0 | 0 | 0 | 1,907 | 0 | 0 | 0 | 1,907 |
| Quinn | 0 | 0 | 0 | 0 | 17,348 | 39,174 | 0 | 0 | 56,522 |
| Randolph | 0 | 0 | 0 | 0 | 2,207 | 72,618 | 0 | 0 | 74,825 |
| Ravenwood | 0 | 0 | 0 | 0 | 17,519 | 0 | 0 | 0 | 17,519 |
| Raymondville | 0 | 0 | 0 | 0 | 17,748 | 0 | 0 | 0 | 17,748 |
| Raymore | 0 | 0 | 0 | 0 | 336,910 | 3,415,054 | 0 | 0 | 3,751,964 |
| Raytown | 0 | 0 | 0 | 0 | 1,250,063 | 3,538,680 | 0 | 0 | 4,788,743 |
| Rayville | 0 | 0 | 0 | 0 | 7,627 | 0 | 0 | 0 | 7,627 |
| Rea | 0 | 0 | 0 | 0 | 2,425 | 0 | 0 | 0 | 2,425 |
| Redings Mill | 0 | 0 | 0 | 0 | 7,488 | 4,881 | 0 | 0 | 12,369 |
| Reeds | 0 | 0 | 0 | 0 | 4,481 | 0 | 0 | 0 | 4,481 |
| Reeds Spring | 0 | 0 | 0 | 0 | 17,892 | 100,282 | 0 | 0 | 118,174 |
| Renick | 0 | 0 | 0 | 0 | 8,496 | 0 | 0 | 0 | 8,496 |
| Rensselaer | 0 | 0 | 0 | 0 | 4,842 | 0 | 0 | 0 | 4,842 |
| Republic | 0 | 0 | 0 | 0 | 299,458 | 1,609,142 | 0 | 0 | 1,908,600 |
| Revere | 0 | 0 | 0 | 0 | 5,218 | 0 | 0 | 0 | 5,218 |
| Rhineland | 0 | 0 | 0 | 0 | 6,803 | 0 | 0 | 0 | 6,803 |
| Rich Hill | 0 | 0 | 0 | 0 | 56,771 | 72,845 | 0 | 0 | 129,616 |
| Richards | 0 | 0 | 0 | 0 | 4,131 | 0 | 0 | 0 | 4,131 |
| Richland | 0 | 0 | 0 | 0 | 78,815 | 254,982 | 0 | 0 | 333,797 |
| Richmond | 0 | 0 | 0 | 0 | 242,506 | 1,007,688 | 0 | 0 | 1,250,194 |
| Richmond Hgts. | 76,202 | 0 | 0 | 0 | 411,807 | 4,470,308 | 0 | 0 | 4,958,317 |
| Ridgely | 0 | 0 | 0 | 0 | 2,472 | 0 | 0 | 0 | 2,472 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,i,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|--------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Ridgeway | 0 | 0 | 0 | 0 | 18,462 | 33,925 | 0 | 0 | 52,387 |
| Risco | 0 | 0 | 0 | 0 | 16,973 | 16,459 | 0 | 0 | 33,432 |
| Rithey | 0 | 0 | 0 | 0 | 2,813 | 0 | 0 | 0 | 2,813 |
| River Bend | 0 | 0 | 0 | 0 | 689 | 16,696 | 0 | 0 | 17,385 |
| Riverside | 0 | 0 | 0 | 0 | 122,765 | 892,090 | 114,266 | 5,877,989 | 7,007,110 |
| Riverview | 12,977 | 0 | 0 | 0 | 130,603 | 182,870 | 12,427 | 0 | 338,877 |
| Rives | 0 | 0 | 0 | 0 | 3,628 | 0 | 0 | 0 | 3,628 |
| Rocheport | 0 | 0 | 0 | 0 | 9,540 | 29,889 | 0 | 0 | 39,429 |
| Rock Hill | 22,801 | 0 | 0 | 0 | 205,054 | 771,647 | 0 | 0 | 999,502 |
| Rock Port | 0 | 0 | 0 | 0 | 59,096 | 266,241 | 27,333 | 0 | 352,670 |
| Rockaway Beach | 0 | 0 | 0 | 0 | 17,128 | 72,248 | 0 | 0 | 89,376 |
| Rockville | 0 | 0 | 0 | 0 | 7,309 | 8,397 | 0 | 0 | 15,706 |
| Rogersville | 0 | 0 | 0 | 0 | 50,730 | 283,537 | 0 | 0 | 334,267 |
| Rolla | 0 | 0 | 0 | 0 | 621,647 | 8,136,411 | 0 | 0 | 8,758,058 |
| Roscoe | 0 | 0 | 0 | 0 | 4,331 | 0 | 0 | 0 | 4,331 |
| Rosebud | 0 | 0 | 0 | 0 | 15,264 | 39,173 | 0 | 0 | 54,437 |
| Rosendale | 0 | 0 | 0 | 0 | 7,507 | 0 | 0 | 0 | 7,507 |
| Rotnville | 0 | 0 | 0 | 0 | 4,179 | 0 | 0 | 0 | 4,179 |
| Rush Hill | 0 | 0 | 0 | 0 | 5,134 | 0 | 0 | 0 | 5,134 |
| Rushville | 0 | 0 | 0 | 0 | 12,037 | 0 | 0 | 0 | 12,037 |
| Russellville | 0 | 0 | 0 | 0 | 33,463 | 47,926 | 0 | 0 | 81,389 |
| Rutledge | 0 | 0 | 0 | 0 | 4,308 | 10,460 | 0 | 0 | 14,768 |
| Saginaw | 0 | 0 | 0 | 0 | 13,644 | 17,252 | 0 | 0 | 30,896 |
| Salem | 0 | 0 | 0 | 0 | 190,998 | 1,268,788 | 0 | 0 | 1,459,786 |
| Salisbury | 0 | 0 | 0 | 0 | 74,087 | 158,491 | 0 | 0 | 232,578 |
| Sarcozie | 0 | 0 | 0 | 0 | 54,976 | 168,155 | 0 | 0 | 223,131 |
| Savannah | 0 | 0 | 0 | 0 | 186,320 | 521,954 | 0 | 0 | 708,274 |
| Schell City | 0 | 0 | 0 | 0 | 11,851 | 0 | 0 | 0 | 11,851 |
| Scotsdale | 0 | 0 | 0 | 0 | 8,497 | 3,634 | 0 | 0 | 12,131 |
| Scott City | 0 | 0 | 0 | 0 | 181,708 | 538,513 | 0 | 0 | 720,221 |
| Sedalia | 0 | 0 | 0 | 0 | 821,965 | 8,684,195 | 0 | 0 | 9,506,160 |
| Sedgewickville | 0 | 0 | 0 | 0 | 6,800 | 0 | 0 | 0 | 6,800 |
| Seligman | 0 | 0 | 0 | 0 | 29,812 | 105,171 | 0 | 0 | 134,983 |
| Senath | 0 | 0 | 0 | 0 | 67,021 | 63,722 | 0 | 0 | 130,743 |
| Seneca | 0 | 0 | 0 | 0 | 82,106 | 295,690 | 0 | 0 | 377,796 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Seymour | 0 | 0 | 0 | 0 | 70,892 | 160,830 | 0 | 0 | 231,722 |
| Shelbina | 0 | 0 | 0 | 0 | 84,579 | 270,746 | 0 | 0 | 355,325 |
| Shelbyville | 0 | 0 | 0 | 0 | 25,793 | 29,433 | 0 | 0 | 55,226 |
| Sheldon | 0 | 0 | 0 | 0 | 20,278 | 20,203 | 0 | 0 | 40,481 |
| Sheridan | 0 | 0 | 0 | 0 | 7,345 | 0 | 0 | 0 | 7,345 |
| Shoal Creek Drive | 0 | 0 | 0 | 0 | 15,153 | 0 | 0 | 0 | 15,153 |
| Shoal Creek Estates | 0 | 0 | 0 | 0 | 1,425 | 0 | 0 | 0 | 1,425 |
| Shrewsbury | 97,298 | 0 | 0 | 0 | 267,384 | 1,031,372 | 0 | 0 | 1,396,054 |
| Sibley | 0 | 0 | 0 | 0 | 14,654 | 0 | 0 | 0 | 14,654 |
| Sikeston | 0 | 0 | 0 | 0 | 710,436 | 5,349,729 | 0 | 0 | 6,060,165 |
| Silex | 0 | 0 | 0 | 0 | 8,249 | 27,706 | 3,526 | 0 | 39,481 |
| Silver Creek | 0 | 0 | 0 | 0 | 22,868 | 24,545 | 0 | 0 | 47,413 |
| Skidmore | 0 | 0 | 0 | 0 | 15,356 | 0 | 0 | 0 | 15,356 |
| Slater | 0 | 0 | 0 | 0 | 87,596 | 214,841 | 0 | 0 | 302,437 |
| Smithton | 0 | 0 | 0 | 0 | 21,377 | 15,697 | 0 | 0 | 37,074 |
| Smithville | 0 | 0 | 0 | 0 | 161,305 | 1,029,871 | 53,899 | 0 | 1,245,075 |
| South Gifford | 0 | 0 | 0 | 0 | 2,778 | 0 | 0 | 0 | 2,778 |
| South Gorin | 0 | 0 | 0 | 0 | 5,580 | 0 | 0 | 0 | 5,580 |
| South Greenfield | 0 | 0 | 0 | 0 | 5,056 | 0 | 0 | 0 | 5,056 |
| South Lineville | 0 | 0 | 0 | 0 | 1,581 | 0 | 0 | 0 | 1,581 |
| Southwest City | 0 | 0 | 0 | 0 | 29,537 | 117,944 | 31,689 | 0 | 179,170 |
| Sparta | 0 | 0 | 0 | 0 | 38,402 | 70,425 | 0 | 0 | 108,827 |
| Spickard | 0 | 0 | 0 | 0 | 13,148 | 5,192 | 0 | 0 | 18,340 |
| Springfield | 0 | 0 | 0 | 0 | 5,973,217 | 44,874,825 | 2,968,974 | 0 | 53,817,016 |
| Stanberry | 0 | 0 | 0 | 0 | 52,391 | 51,424 | 0 | 0 | 103,815 |
| Stark City | 0 | 0 | 0 | 0 | 5,768 | 0 | 0 | 0 | 5,768 |
| Steele | 0 | 0 | 0 | 0 | 95,600 | 182,803 | 0 | 0 | 278,403 |
| Steelville | 0 | 0 | 0 | 0 | 59,345 | 308,455 | 0 | 0 | 367,800 |
| Stella | 0 | 0 | 0 | 0 | 6,302 | 2,684 | 0 | 0 | 8,986 |
| Stewartsville | 0 | 0 | 0 | 0 | 30,525 | 53,356 | 0 | 0 | 83,881 |
| Ste. Genevieve | 0 | 0 | 0 | 0 | 182,047 | 1,082,762 | 60,568 | 0 | 1,325,377 |
| Stockton | 0 | 0 | 0 | 0 | 72,105 | 388,615 | 19,273 | 0 | 479,993 |
| Stofesbury | 0 | 0 | 0 | 0 | 1,741 | 0 | 0 | 0 | 1,741 |
| Stotts City | 0 | 0 | 0 | 0 | 9,922 | 0 | 0 | 0 | 9,922 |
| Stoutland | 0 | 0 | 0 | 0 | 7,902 | 9,658 | 0 | 0 | 17,560 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Stoutsville | 0 | 0 | 0 | 0 | 1,415 | 0 | 0 | 0 | 1,415 |
| Stover | 0 | 0 | 0 | 0 | 39,588 | 135,695 | 0 | 0 | 175,283 |
| Strafford | 0 | 0 | 0 | 0 | 60,958 | 279,033 | 0 | 0 | 339,991 |
| Strasburg | 0 | 0 | 0 | 0 | 5,315 | 0 | 0 | 0 | 5,315 |
| Sturgeon | 0 | 0 | 0 | 0 | 36,402 | 67,138 | 0 | 0 | 103,540 |
| St. Ann | 57,237 | 0 | 0 | 0 | 575,868 | 2,770,537 | 0 | 0 | 3,403,642 |
| St. Charles | 0 | 0 | 0 | 0 | 2,263,134 | 14,033,171 | 0 | 9,159,863 | 25,456,168 |
| St. Clair | 0 | 0 | 0 | 0 | 169,562 | 802,118 | 0 | 0 | 971,680 |
| St. Elizabeth | 0 | 0 | 0 | 0 | 11,309 | 17,516 | 0 | 0 | 28,825 |
| St. George | 5,399 | 0 | 0 | 0 | 54,322 | 0 | 0 | 0 | 59,721 |
| St. James | 0 | 0 | 0 | 0 | 142,137 | 644,997 | 0 | 0 | 787,134 |
| St. John | 29,350 | 0 | 0 | 0 | 295,234 | 471,535 | 0 | 0 | 796,119 |
| St. Joseph | 0 | 0 | 0 | 0 | 2,986,350 | 18,882,569 | 0 | 1,603,830 | 23,472,749 |
| St. Louis | 0 | 51,334 | 61,546 | 537,384 | 15,897,666 | 132,129,214 | 19,455,532 | 5,805,647 | 173,938,323 |
| St. Martins | 0 | 0 | 0 | 0 | 35,321 | 34,975 | 0 | 0 | 70,296 |
| St. Mary | 0 | 0 | 0 | 0 | 17,265 | 32,321 | 0 | 0 | 49,586 |
| St. Paul | 0 | 0 | 0 | 0 | 55,959 | 0 | 0 | 0 | 55,959 |
| St. Peters | 0 | 0 | 0 | 0 | 1,874,400 | 17,962,564 | 0 | 0 | 19,836,964 |
| St. Robert | 0 | 0 | 0 | 0 | 90,882 | 2,310,272 | 0 | 0 | 2,401,154 |
| St. Thomas | 0 | 0 | 0 | 0 | 11,245 | 9,984 | 0 | 0 | 21,229 |
| Sugar Creek | 0 | 0 | 0 | 0 | 160,430 | 330,238 | 31,056 | 0 | 521,724 |
| Sullivan | 0 | 0 | 0 | 0 | 245,401 | 1,983,190 | 0 | 0 | 2,228,591 |
| Summersville | 0 | 0 | 0 | 0 | 22,879 | 56,243 | 0 | 0 | 79,122 |
| Sumner | 0 | 0 | 0 | 0 | 5,777 | 0 | 0 | 0 | 5,777 |
| Sunrise Beach | 0 | 0 | 0 | 0 | 11,045 | 147,542 | 17,039 | 0 | 175,626 |
| Sunset Hills | 32,828 | 0 | 0 | 0 | 330,579 | 1,137,918 | 0 | 0 | 1,501,325 |
| Sweet Springs | 0 | 0 | 0 | 0 | 66,012 | 190,946 | 0 | 0 | 256,958 |
| Sycamore Hills | 2,820 | 0 | 0 | 0 | 28,404 | 0 | 0 | 0 | 31,224 |
| Syracuse | 0 | 0 | 0 | 0 | 7,330 | 0 | 0 | 0 | 7,330 |
| Table Rock | 0 | 0 | 0 | 0 | 6,561 | 9,942 | 0 | 0 | 16,503 |
| Tallapoosa | 0 | 0 | 0 | 0 | 7,713 | 0 | 0 | 0 | 7,713 |
| Taneyville | 0 | 0 | 0 | 0 | 12,986 | 10,068 | 0 | 0 | 23,054 |
| Taos | 0 | 0 | 0 | 0 | 34,189 | 22,265 | 0 | 0 | 56,454 |
| Tarkio | 0 | 0 | 0 | 0 | 85,957 | 161,931 | 0 | 0 | 247,888 |
| Thayer | 0 | 0 | 0 | 0 | 85,783 | 339,022 | 0 | 0 | 424,805 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Theodosia | \$ 0 | 0 | 0 | 0 | 9,729 | 49,457 | 0 | 0 | 59,186 |
| Tipton | 0 | 0 | 0 | 0 | 2,301 | 0 | 0 | 0 | 2,301 |
| Tina | 0 | 0 | 0 | 0 | 8,040 | 0 | 0 | 0 | 8,040 |
| Tindall | 0 | 0 | 0 | 0 | 2,254 | 0 | 0 | 0 | 2,254 |
| Tipton | 0 | 0 | 0 | 0 | 106,989 | 186,087 | 0 | 0 | 293,076 |
| Town and Country | 44,470 | 0 | 0 | 0 | 447,618 | 2,573,605 | 0 | 0 | 3,065,693 |
| Tracy | 0 | 0 | 0 | 0 | 10,328 | 1,197 | 0 | 0 | 11,525 |
| Trenton | 0 | 0 | 0 | 0 | 252,887 | 1,046,614 | 0 | 0 | 1,299,501 |
| Trimble | 0 | 0 | 0 | 0 | 17,491 | 7,827 | 0 | 0 | 25,318 |
| Triplett | 0 | 0 | 0 | 0 | 2,493 | 0 | 0 | 0 | 2,493 |
| Troy | 0 | 0 | 0 | 0 | 212,945 | 2,757,126 | 0 | 0 | 2,970,071 |
| Truesdale | 0 | 0 | 0 | 0 | 13,853 | 55,115 | 0 | 0 | 68,968 |
| Truxton | 0 | 0 | 0 | 0 | 3,805 | 0 | 0 | 0 | 3,805 |
| Turney | 0 | 0 | 0 | 0 | 6,353 | 0 | 0 | 0 | 6,353 |
| Tuscumbia | 0 | 0 | 0 | 0 | 7,423 | 11,067 | 0 | 0 | 18,490 |
| Twin Bridges | 0 | 0 | 0 | 0 | 1,765 | 0 | 0 | 0 | 1,765 |
| Twin Oaks | 1,787 | 0 | 0 | 0 | 17,946 | 247,426 | 0 | 0 | 267,159 |
| Umber View Heights | 0 | 0 | 0 | 0 | 1,743 | 0 | 0 | 0 | 1,743 |
| Union | 0 | 0 | 0 | 0 | 281,026 | 2,228,527 | 0 | 0 | 2,509,553 |
| Union Star | 0 | 0 | 0 | 0 | 17,725 | 0 | 0 | 0 | 17,725 |
| Unionville | 0 | 0 | 0 | 0 | 82,528 | 170,639 | 0 | 0 | 253,167 |
| Unity Village | 0 | 0 | 0 | 0 | 5,695 | 0 | 0 | 0 | 5,695 |
| University City | 158,185 | 0 | 0 | 0 | 1,591,411 | 2,384,070 | 151,385 | 0 | 4,285,051 |
| Uplands Park | 1,958 | 0 | 0 | 0 | 19,695 | 27,683 | 1,873 | 0 | 51,209 |
| Urbana | 0 | 0 | 0 | 0 | 15,450 | 41,497 | 0 | 0 | 56,947 |
| Urich | 0 | 0 | 0 | 0 | 20,430 | 84,255 | 0 | 0 | 104,685 |
| Utica | 0 | 0 | 0 | 0 | 11,770 | 0 | 0 | 0 | 11,770 |
| Valley Park | 21,415 | 0 | 0 | 0 | 216,340 | 667,757 | 0 | 0 | 905,512 |
| Van Buren | 0 | 0 | 0 | 0 | 35,669 | 175,080 | 0 | 0 | 210,749 |
| Vandalia | 0 | 0 | 0 | 0 | 115,786 | 449,457 | 0 | 0 | 565,243 |
| Vandiver | 0 | 0 | 0 | 0 | 3,229 | 87,765 | 0 | 0 | 90,994 |
| Vanduser | 0 | 0 | 0 | 0 | 9,066 | 0 | 0 | 0 | 9,066 |
| Velda City | 0 | 0 | 0 | 0 | 55,620 | 91,942 | 0 | 0 | 147,562 |
| Velda Park | 6,538 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,538 |
| Velda Village Hills | 4,928 | 0 | 0 | 0 | 59,734 | 70,108 | 0 | 0 | 134,770 |

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|-------------------------|
| (continued from previous page) | | | | | | | | | |
| Verona | 0 | 0 | 0 | 0 | 25,636 | 26,679 | 0 | 0 | 52,315 |
| Versailles | \$ 0 | 0 | 0 | 0 | 100,809 | 840,834 | 0 | 0 | 941,643 |
| Viburnum | 0 | 0 | 0 | 0 | 32,043 | 63,627 | 0 | 0 | 95,670 |
| Vienna | 0 | 0 | 0 | 0 | 25,372 | 129,036 | 7,255 | 0 | 161,663 |
| Village of Aullville | 0 | 0 | 0 | 0 | 3,222 | 0 | 0 | 0 | 3,222 |
| Village of Pinhook | 0 | 0 | 0 | 0 | 2,054 | 0 | 0 | 0 | 2,054 |
| Village of Plato | 0 | 0 | 0 | 0 | 2,951 | 0 | 0 | 0 | 2,951 |
| Vinita Park | 8,001 | 0 | 0 | 0 | 80,518 | 244,877 | 19,910 | 0 | 363,306 |
| Vinita Terrace | 1,289 | 0 | 0 | 0 | 12,961 | 18,295 | 0 | 0 | 32,545 |
| Vista | 0 | 0 | 0 | 0 | 2,146 | 0 | 0 | 0 | 2,146 |
| Waco | 0 | 0 | 0 | 0 | 3,525 | 0 | 0 | 0 | 3,525 |
| Walker | 0 | 0 | 0 | 0 | 11,444 | 0 | 0 | 0 | 11,444 |
| Walnut Grove | 0 | 0 | 0 | 0 | 24,072 | 35,245 | 0 | 0 | 59,317 |
| Wardell | 0 | 0 | 0 | 0 | 12,409 | 12,666 | 0 | 0 | 25,075 |
| Wardsville | 0 | 0 | 0 | 0 | 30,005 | 25,132 | 0 | 0 | 55,137 |
| Warrensburg | 0 | 0 | 0 | 0 | 646,038 | 3,240,613 | 202,338 | 0 | 4,088,989 |
| Warrenton | 0 | 0 | 0 | 0 | 187,966 | 2,064,716 | 0 | 0 | 2,252,682 |
| Warsaw | 0 | 0 | 0 | 0 | 76,765 | 993,900 | 0 | 0 | 1,070,665 |
| Warson Woods | 8,218 | 0 | 0 | 0 | 82,699 | 221,175 | 0 | 0 | 312,092 |
| Washburn | 0 | 0 | 0 | 0 | 16,505 | 34,144 | 0 | 0 | 50,649 |
| Washington | 0 | 0 | 0 | 0 | 502,266 | 4,006,711 | 194,634 | 0 | 4,703,611 |
| Watson | 0 | 0 | 0 | 0 | 5,305 | 0 | 0 | 0 | 5,305 |
| Waverly | 0 | 0 | 0 | 0 | 33,703 | 59,150 | 0 | 0 | 92,853 |
| Wayland | 0 | 0 | 0 | 0 | 17,311 | 17,388 | 0 | 0 | 34,699 |
| Waynesville | 0 | 0 | 0 | 0 | 137,259 | 700,077 | 0 | 0 | 837,336 |
| Weatherby | 0 | 0 | 0 | 0 | 4,350 | 0 | 0 | 0 | 4,350 |
| Weatherby Lake | 0 | 0 | 0 | 0 | 71,152 | 0 | 0 | 0 | 71,152 |
| Weaubleau | 0 | 0 | 0 | 0 | 19,460 | 25,673 | 0 | 0 | 45,133 |
| Webb City | 0 | 0 | 0 | 0 | 353,052 | 2,205,949 | 0 | 0 | 2,559,001 |
| Webster Groves | 94,066 | 0 | 0 | 0 | 946,953 | 2,316,158 | 0 | 0 | 3,357,177 |
| Weldon Spring | 0 | 0 | 0 | 0 | 114,580 | 178,283 | 0 | 0 | 292,863 |
| Weldon Spring Hgts. | 0 | 0 | 0 | 0 | 3,626 | 0 | 0 | 0 | 3,626 |
| Wellington | 0 | 0 | 0 | 0 | 32,025 | 0 | 0 | 0 | 32,025 |
| Welliston | 12,525 | 0 | 0 | 0 | 125,696 | 180,147 | 0 | 0 | 318,368 |
| Wellsville | 0 | 0 | 0 | 0 | 58,473 | 121,338 | 0 | 0 | 179,811 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.g,j) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total Memorandum (Memorandum Only) |
|--------------------------------|---------------------|------------------------------|--|---------------------------|------------------------|-------------------------|------------------------------|---------------------------------------|------------------------------------|
| (continued from previous page) | | | | | | | | | |
| Wentworth | 0 | 0 | 0 | 0 | 5,714 | 0 | 0 | 0 | 5,714 |
| Wentzville | 0 | 0 | 0 | 0 | 233,927 | 3,887,317 | 707,532 | 0 | 4,828,776 |
| West Alton | | | | | 34,150 | 0 | 0 | 0 | 34,150 |
| West Line | 0 | 0 | 0 | 0 | 4,066 | 0 | 0 | 0 | 4,066 |
| West Plains | 0 | 0 | 0 | 0 | 409,680 | 3,622,312 | 0 | 0 | 4,031,992 |
| West Sullivan | 0 | 0 | 0 | 0 | 3,935 | 4,456 | 0 | 0 | 8,391 |
| Westboro | 0 | 0 | 0 | 0 | 7,091 | 0 | 0 | 0 | 7,091 |
| Weston | 0 | 0 | 0 | 0 | 64,623 | 221,484 | 20,420 | 0 | 306,527 |
| Westphalia | 0 | 0 | 0 | 0 | 12,403 | 36,919 | 6,935 | 0 | 56,257 |
| Westwood | 1,169 | 0 | 0 | 0 | 11,769 | 0 | 0 | 0 | 12,938 |
| Wheatland | 0 | 0 | 0 | 0 | 15,363 | 18,364 | 0 | 0 | 33,727 |
| Wheaton | 0 | 0 | 0 | 0 | 27,737 | 42,653 | 0 | 0 | 70,390 |
| Wheeling | 0 | 0 | 0 | 0 | 11,329 | 0 | 0 | 0 | 11,329 |
| Whiteside | 0 | 0 | 0 | 0 | 3,005 | 0 | 0 | 0 | 3,005 |
| Whitewater | 0 | 0 | 0 | 0 | 4,415 | 0 | 0 | 0 | 4,415 |
| Wilbur Park | 2,036 | 0 | 0 | 0 | 20,483 | 28,814 | 0 | 0 | 51,333 |
| Wildwood | 98,570 | 0 | 0 | 0 | 997,567 | 1,332,124 | 0 | 0 | 2,428,261 |
| Willard | 0 | 0 | 0 | 0 | 108,930 | 526,525 | 17,479 | 0 | 652,934 |
| Williamsville | 0 | 0 | 0 | 0 | 15,793 | 29,333 | 0 | 0 | 45,126 |
| Willow Springs | 0 | 0 | 0 | 0 | 85,642 | 359,326 | 0 | 0 | 444,968 |
| Wilson City | 0 | 0 | 0 | 0 | 7,734 | 0 | 0 | 0 | 7,734 |
| Winchester | 7,034 | 0 | 0 | 0 | 70,754 | 0 | 0 | 0 | 77,788 |
| Windsor | 0 | 0 | 0 | 0 | 125,594 | 306,349 | 0 | 0 | 431,943 |
| Winfield | 0 | 0 | 0 | 0 | 28,531 | 82,505 | 0 | 0 | 111,036 |
| Winona | 0 | 0 | 0 | 0 | 48,359 | 132,925 | 0 | 0 | 181,284 |
| Winston | 0 | 0 | 0 | 0 | 10,210 | 0 | 0 | 0 | 10,210 |
| Woods Heights | 0 | 0 | 0 | 0 | 29,677 | 27,609 | 4,866 | 0 | 62,152 |
| Woodson Terrace | 17,363 | 0 | 0 | 0 | 174,732 | 330,727 | 16,625 | 0 | 539,447 |
| Woodridge | 0 | 0 | 0 | 0 | 2,077 | 0 | 0 | 0 | 2,077 |
| Worth | 0 | 0 | 0 | 0 | 4,047 | 0 | 0 | 0 | 4,047 |
| Worthington | 0 | 0 | 0 | 0 | 3,648 | 0 | 0 | 0 | 3,648 |
| Wright City | 0 | 0 | 0 | 0 | 56,701 | 282,865 | 0 | 0 | 339,566 |
| Wyaconda | 0 | 0 | 0 | 0 | 13,504 | 6,500 | 0 | 0 | 20,004 |
| Wyatt | 0 | 0 | 0 | 0 | 15,178 | 9,139 | 0 | 0 | 24,317 |
| Zalma | 0 | 0 | 0 | 0 | 3,595 | 0 | 0 | 0 | 3,595 |

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2002**

| City | Cigarette Tax (a.g) | County Private Car Tax (b.g) | County Stock Insurance for St. Louis (c.g) | Financial Inst. Tax (d.g) | Fuel Tax and Fee (e.g) | Local Sales Tax (f.gj) | Local Option Use Tax (g,h,j) | Riverboat Gaming Taxes & Fees (g,i,j) | Total Memorandum Only |
|--------|---------------------|------------------------------|--|---------------------------|------------------------|------------------------|------------------------------|---------------------------------------|-----------------------|
| TOTALS | \$ 3,025,791 | 51,334 | 61,546 | 537,384 | 145,420,515 | 845,804,767 | 50,933,063 | 72,656,165 | 1,118,490,565 |

(continued from previous page)

- (a) See page 80 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 93.
- (b) See page 58 for a description of county private car tax.
- (c) See page 58 for a description of county stock insurance.
- (d) See page 81 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (e) See pages 82, 131, and 135 for a description of fuel tax and fee. The fuel tax and fee amounts are obtained from the Missouri Department of Transportation and include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (f) See page 86 for a description of local sales tax.
- (g) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 80 thru 82 and 86 because of a one to twelve month lag of distributions, investment interest, a one to two 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 131, 132, and 134 thru 137.
- (h) See page 86 for a description of local option use tax.
- (i) See page 89 and 138 for a description of riverboat gaming gross receipt tax and admission fees.
- (j) St. Louis County is responsible for distributing the amounts to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 93.



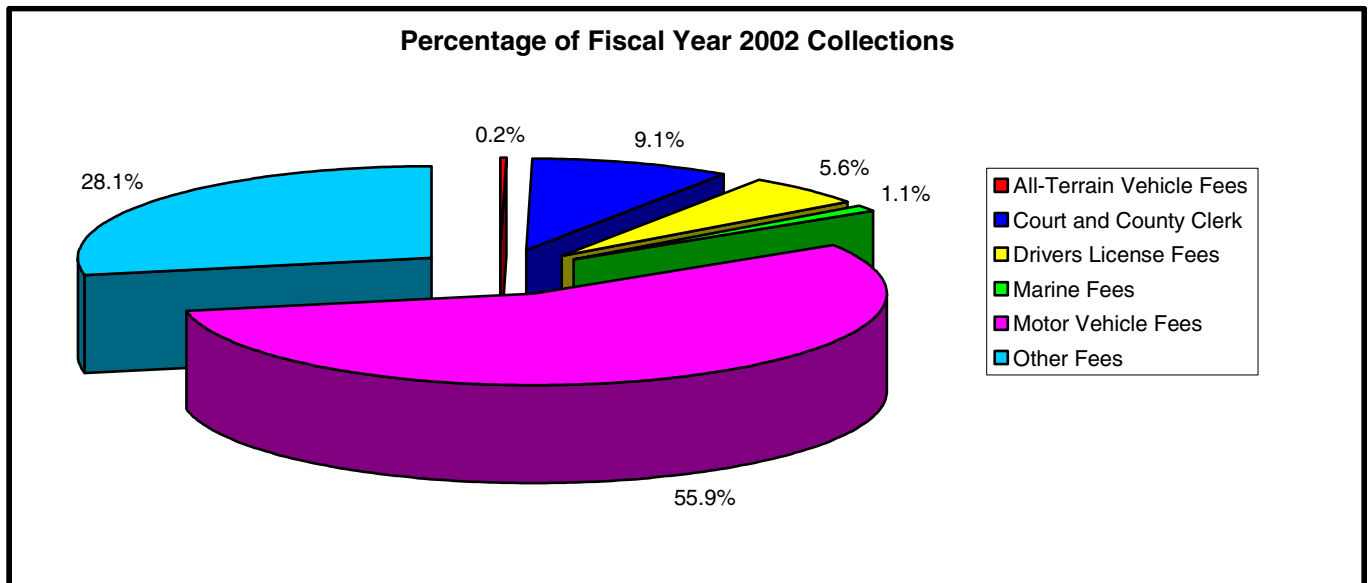
Missouri Department of Revenue

Fees Administered

The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2002 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Drivers License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.

SUMMARY OF FEES ADMINISTERED

| | FY 02 Amount Collected | FY 01 Amount Collected | Percent Increase/ Decrease |
|---|---------------------------|---------------------------|----------------------------------|
| All-Terrain Vehicle Fees | \$991,497 | 758,849 | 30.7 % |
| Court and County Clerk and Recorder Fees | 40,958,045 | 35,003,256 | 17.0 |
| Drivers License Fees | 24,970,607 | 24,395,879 | 2.4 |
| Marine Fees | 4,870,176 | 4,742,899 | 2.7 |
| Motor Vehicle Fees* | 251,070,278 | 277,379,976 | -9.5 |
| Other Fees | 125,890,803 | 115,643,608 | 8.9 |
| Total Collections | \$448,751,406 | 457,924,467 | -2.0 % |



*Fiscal Year 2001 Motor Vehicle Fees were restated to include Children’s Trust Fund specialty plate fees of \$71,957.

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.

| <u>Fee Type</u> | <u>Rate</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/ Decrease From FY01</u> |
|---------------------------------|-----------------|--------------------------------------|---|
| Cert. of Title | Variable | \$223,123 | 21.1 % |
| Grade Cross | \$0.25 | 6,826 | 6.0 |
| Reg./Decal | 10.00 | 319,790 | 11.3 |
| <u>Misc.</u> | <u>Variable</u> | <u>441,758</u> | <u>57.3</u> |
| <u>Total Collections</u> | | <u>\$991,497</u> | <u>30.7 %</u> |

Grade Crossing Safety Fee

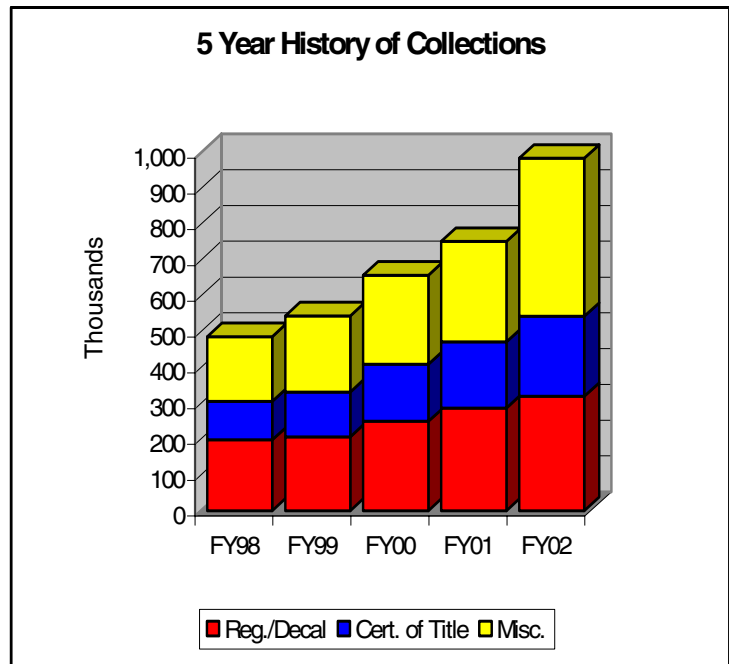
This is a fee imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Registration/Decal Fee

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

Miscellaneous Fees

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



COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

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

Circuit Clerk Fee

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

Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 476.053, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

Crime Victim's Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Special Revenue Fund Descriptions, pages 41 and 44, for the respective authorizations and assessment amounts.

Domestic Relations Resolution Fee

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

See next page for additional fee types and collection amounts.

| <u>Fee Type</u> | <u>Rate</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/ Decrease From FY01</u> |
|--------------------------|---------------|--------------------------------------|---|
| Assoc/Probate | Variable | \$6,793,119 | 0.8 % |
| Circuit Clerk | Variable | 5,867,772 | -0.4 |
| Court Auto. | \$7.00 | 4,341,979 | -2.0 |
| Crime Victims | Variable | 8,826,417 | 21.6 |
| Domestic | 3.00 | 231,985 | 12.2 |
| Living Center | 0.50 | 318,608 | 53.7 |
| Merchant | 5.00 | 10,053 | -0.9 |
| Missouri CASA | 2.00 | 56,983 | 100.0 |
| Motorcycle | 2.75 to 20.00 | 2,154 | 100.6 |
| Recorders | Variable | 12,647,575 | 61.8 |
| School Bldg. | Variable | 1,442,546 | -36.0 |
| Spinal Cord Injury | 2.00 | 144,838 | 100.0 |
| Pros. Attny. | 0.50 | 274,016 | 48.3 |
| Total Collections | | \$40,958,045 | 17.0 % |

Independent Living Center Fee

This is a fee collected by the courts from persons convicted of or who plead guilty to a drug-related offense or an intoxication-related traffic offense. The fee is authorized by Section 561.035, RSMo. Disposition of the fee is to the Independent Living Center Fund.

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

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

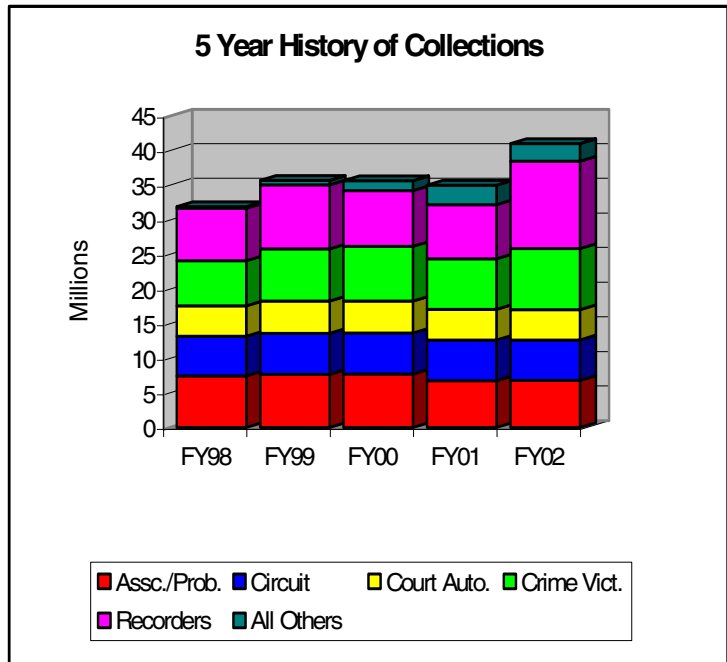
This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances involving a motorcycle or motortricycle. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.

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 instrument. The fee is authorized by Section 59.319, RSMo.



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

The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any instrument. 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 instrument. The fee is authorized by Section 59.800, RSMo.

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

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 Department of Revenue.

Spinal Cord Injury Fee

This is a judgment entered by courts (including municipal courts) against defendants for intoxication related offenses. The fee is authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury 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 50 percent state portion of the fee is to the Missouri Office of Prosecution Services Fund. The courts pay the county treasurers the other 50 percent.

DRIVERS LICENSE FEES

Commercial Drivers License Road/Written Test Fee

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

| <u>Fee Type</u> | <u>Rate*</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/ Decrease From FY01</u> |
|---------------------------------|-----------------|--------------------------------------|---|
| CDL | \$25.00 | \$237,360 | -5.2 % |
| Drivers License | | | |
| Operator | 7.50/15.00 | 13,992,794 | 2.3 |
| Chauffeur | 15.00/30.00 | 2,783,409 | 13.8 |
| Commercial | 20.00/40.00 | 3,067,005 | -0.4 |
| Motorcycle | 7.50/15.00 | 1,370 | 11.4 |
| ID Card | 3.00/6.00 | 1,103,269 | 11.9 |
| Instr. Permit | Variable | 261,178 | -19.9 |
| Organ Donor | 1.00 | 277,415 | -26.1 |
| Reinstatement | Variable | 2,987,982 | -2.4 |
| <u>Misc.</u> | <u>Variable</u> | <u>258,825</u> | <u>31.7</u> |
| <u>Total Collections</u> | | <u>\$24,970,607</u> | <u>2.4 %</u> |

Drivers License Issuance and Renewal Fees

This is a drivers license fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a drivers license. The fee is authorized by 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, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Instruction Permit Fee

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

Identification Card Fee

This is a fee charged for the issuance of a nondrivers identification card containing essentially the same information on a valid drivers license. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

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

See next page for additional fee types and collection amounts.

DRIVERS LICENSE FEES (continued)

Organ Donor Contribution

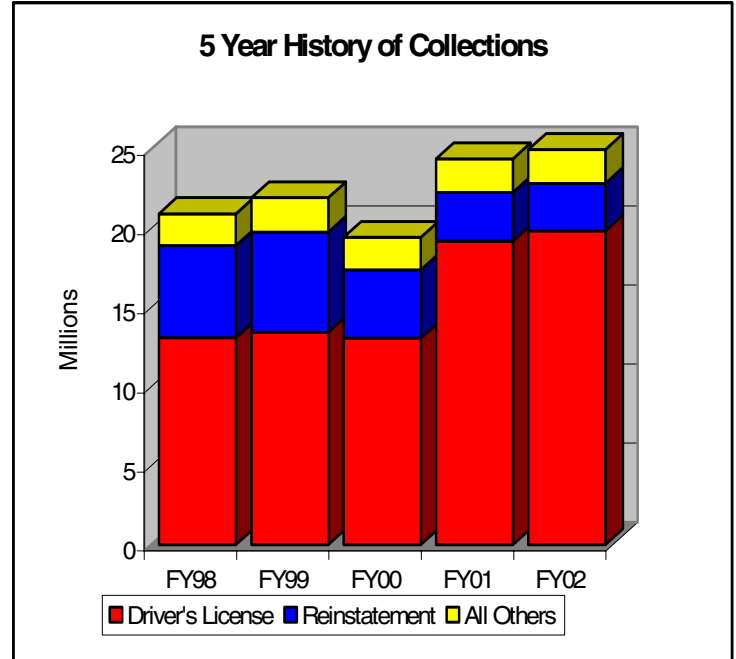
This is a voluntary contribution to promote an organ donor program. Applicants for a license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Reinstatement Fee

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

Miscellaneous Fees

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



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 sixty 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.

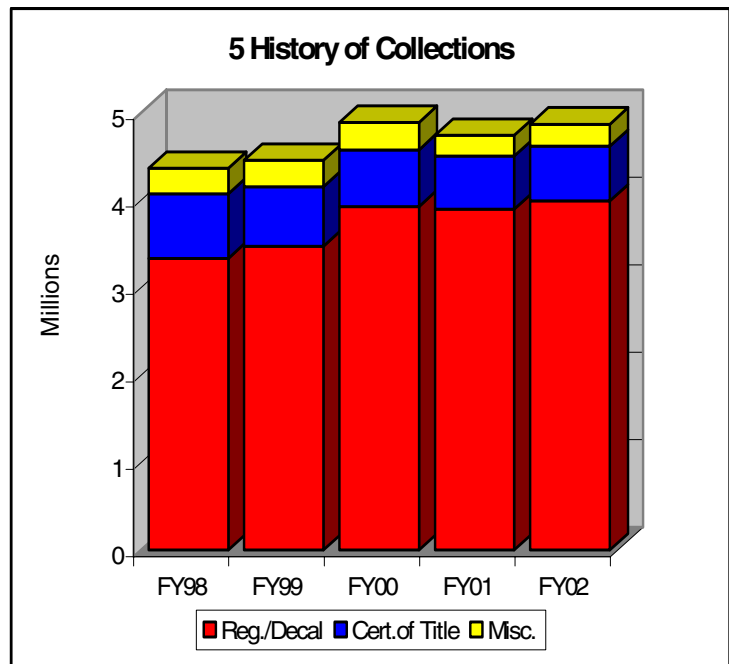
| <u>Fee Type</u> | <u>Rate</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/Decrease From FY01</u> |
|--------------------------|-------------|------------------------------|--|
| Cert. of Title | Variable | \$627,562 | 3.4 % |
| Reg./Decal | Variable | 3,992,497 | 2.4 |
| Misc. | Variable | 250,117 | 5.4 |
| Total Collections | | \$4,870,176 | 2.7 % |

Registration/Decal Fee

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

Miscellaneous Fees

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



MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

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

Apportioned Fee

This is a fee imposed on owners and operators of motor vehicles and trailers operated in interstate or combined interstate and intrastate commerce. The fee is on an apportionment basis that is determined by the miles traveled on and the use made of Missouri highways. The fee is authorized by Section 301.277, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer, or obtaining a drivers license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Sections 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.

Cab Card Fee

This is a fee imposed on commercial motor vehicle operators for the registration cab card that must accompany the apportioned interstate license plate. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3.010 (29). Disposition of the fee is to the State Highways and Transportation Department Fund.

Certificate of Title Fee

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

Children's Trust Contribution

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

Duplicate Plate Fee

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

See next page for additional fee types and collection amounts.

MOTOR VEHICLE FEES (continued)

Grade Crossing Safety Fee

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock and flanged wheel equipment or private cars. The collection amount includes \$1,188,651 collected by the Division of Motor Vehicle and Drivers Licensing and \$10,825 collected by the Highway Reciprocity Commission. 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.

Hunters Permit Fee

This fee, in lieu of the registration fee, is imposed on the owner of a motor vehicle who is duly and legally proportionally registered in Missouri but cannot legally operate the vehicle because of a lease cancellation. The fee is authorized by Section 301.266, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Fuel Permit Fee

This is a fee imposed on an interstate motor vehicle operator in lieu of being a licensed fuel user. The fee is authorized by Section 142.830, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

| <u>Fee Type</u> | <u>Rate</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/ Decrease From FY01</u> |
|---------------------------------|-------------|--------------------------------------|---|
| Alt. Fuel Decal | Variable | \$198,189 | -11.6 % |
| Apportioned | Variable | 61,850,530 | 5.0 |
| Blindness Ed. | \$1.00 | 218,405 | 92.6 |
| Cab Card | 2.00 | 124,948 | -9.2 |
| Cert. of Title | 8.50 | 17,812,531 | 4.9 |
| Children's Trust | 25.00 | 111,686 | 55.2 |
| Dup. Plate | 8.50 | 649,350 | 0.6 |
| Grade Cross | 0.25 | 1,199,476 | -16.4 |
| Hunter Permit | 25.00 | 925 | -42.2 |
| Motor Fuel | 10.00 | 87,262 | 8.4 |
| MV Trip Permit | Variable | 4,510,191 | 7.8 |
| Pro. Cab Card | 2.00 | 11,422 | -1.4 |
| Recip. Trip | 10.00 | 139,530 | 12.8 |
| Registration | Variable | 135,765,595 | -17.8 |
| Revenue Trnsf. | Variable | 11,431 | -3.1 |
| 72 Hr. License | 5.00 | 1,510 | 106.8 |
| World War II | 10.00 | 11,683 | 11.4 |
| Misc. | Variable | 28,365,614 | -2.8 |
| <u>Total Collections</u> | | <u>\$251,070,278</u> | <u>-9.5 %</u> |

See next page for additional fee types and collection amounts.

MOTOR VEHICLE FEES (continued)

Motor Vehicle Trip Permit Fee

This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include nonresident, maintenance, driveway, and intransit. The fee is authorized by Sections 301.170-301.177, RSMo.

Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

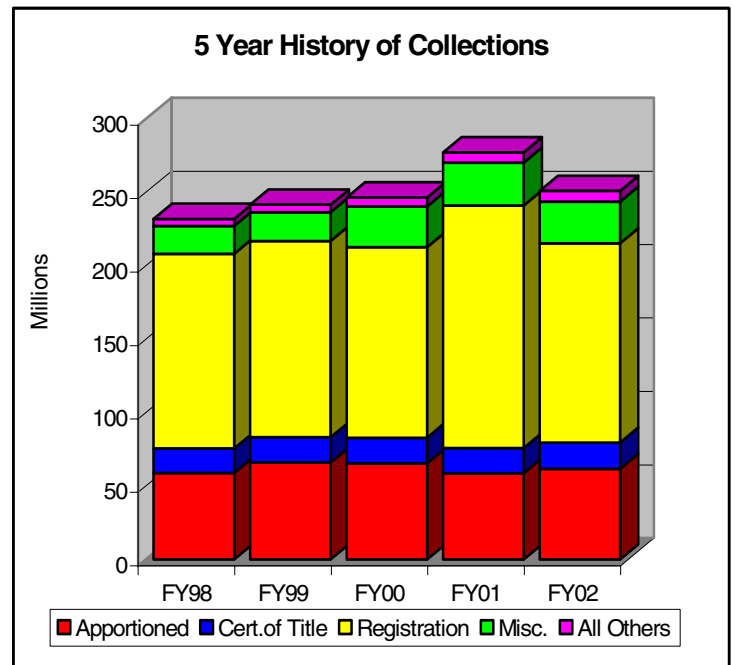
Prorate Cab Card Transfer Fee

This is a fee imposed on an interstate motor vehicle licensee who transfers a license plate that also necessitates issuance of a new cab card. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3.010(29). Disposition of the fee is to the State Highways and Transportation Department Fund.

Reciprocity Trip Permit Fee

This is a fee imposed for the issuance of a permit authorizing the operation of any motor vehicle on Missouri state highways that is legally registered in some other jurisdiction. The permit is for a period not to exceed 72 hours. The fee is authorized by Section 301.265, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

See next page for additional fee types and collection amounts.



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 301.040-301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Registration Transfer Fee

This is a fee imposed for the transfer of a license plate from one vehicle to another by the same individual. The fee is authorized by Section 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

MOTOR VEHICLE FEES (continued)

Seventy-Two Hour License Permit Fee

This is a fee imposed for the issuance of a permit authorizing the operation of a motor vehicle on Missouri state highways for up to 72 hours. The fee is authorized by Section 390.136, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

World War II Memorial Contribution

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

Miscellaneous Fees

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

OTHER FEES

Boll Weevil Eradication Fee

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

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.

IFTA Penalties

This is interest imposed on all delinquent special fuel (primarily diesel fuel) taxes due in accordance with the International Fuel Tax Agreement (IFTA). All accounts accrue interest at a rate of 1 percent per month. The penalty is authorized by Section 142.929, RSMo. Disposition of the interest is to the Motor Fuel Tax Fund.

IRP Late Filer Penalty

This is a penalty imposed on registered commercial vehicles if the Highway Reciprocity Commission receives the renewal application after October 1. The penalty is authorized by Section 301.041, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

IRP Late Payment Penalty

This is a penalty imposed on registered commercial vehicles if the motor vehicle operator does not pay the renewal application fees by December 1. The penalty is authorized by Section 301.041, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

| <u>Fee Type</u> | <u>Rate</u> | <u>FY02 Amount Collected</u> | <u>Percent Increase/ Decrease From FY01</u> |
|--------------------------|-------------|--------------------------------------|---|
| Boll Weevil | Variable | \$3,967,117 | 100.0 % |
| Gaming | \$2.00 | 97,215,054 | 3.5 |
| IFTA Penalties | Variable | 111,980 | 7.5 |
| IRP Late Filer | 100.00 | 130,408 | -7.6 |
| IRP Late Pymt. | Variable | 102,890 | -19.0 |
| MV Comm. | Variable | 988,446 | 0.5 |
| Petroleum | Variable | 2,415,488 | 0.6 |
| Publication | Variable | 1,995,746 | 1.5 |
| Rural Electric | 10.00 | 470 | 0.0 |
| Storage Tank | 100.00 | 16,834,815 | 21.6 |
| Tire | 0.50 | 2,101,089 | 0.8 |
| Tobacco | 100.00 | 27,300 | 14.2 |
| Total Collections | | \$125,890,803 | 8.9 % |

See next page for additional fee types and collection amounts.

OTHER FEES (continued)

Motor Vehicle Commission Fee

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

Petroleum Inspection Fee

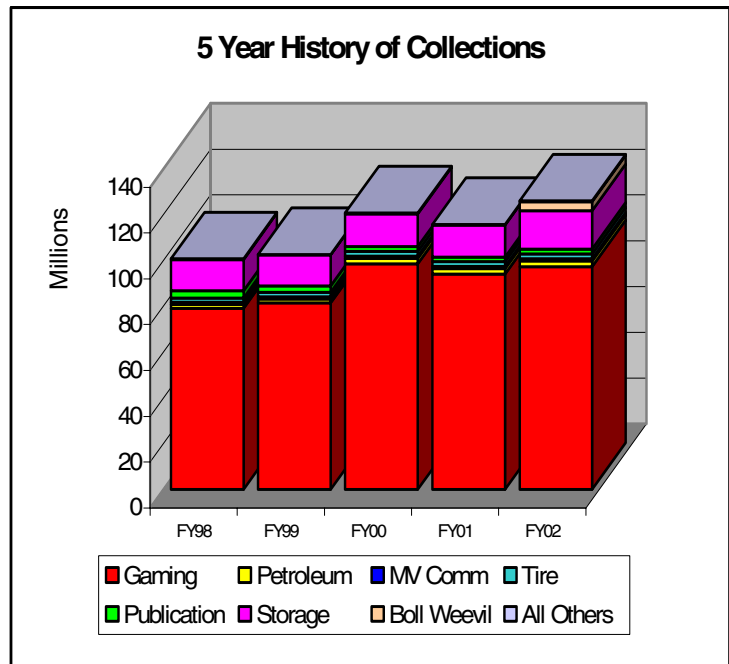
This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

Publication/Record Search Fee

This is a fee and applicable sales tax charged for the issuance of state publications or providing access to or furnishing copies of a public record. The collection amount includes \$289,054 collected by the Division of Administration, \$27,068 collected by the Division of Taxation and Collection, \$1,656,092 collected by the Division of Motor Vehicle and Drivers Licensing, and \$23,532 collected by the Highway Reciprocity Commission. 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 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 Money Fund.

Unaudited

**DEPARTMENT OF REVENUE
DRIVERS LICENSE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

| | Fiscal Year | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> | <u>1998</u> |
| Licenses Issued | | | | | |
| Operator | 1,362,131 | 1,328,095 | 1,277,300 | 1,311,832 | 1,318,528 |
| Chauffeur | 130,077 | 112,152 | 115,628 | 123,585 | 105,141 |
| Commercial | 98,371 | 98,015 | 87,056 | 90,565 | 90,186 |
| Motorcycle | 106 | 99 | 88 | 59 | 110 |
| Identification Cards | 214,149 | 190,232 | 175,551 | 162,227 | 140,919 |
| Instruction Permits | 164,100 | 196,888 | 177,635 | 169,355 | 164,040 |
| Organ Donor | 277,288 | 376,293 | 468,628 | 373,458 | 367,465 |
| Record Searches | 926,717 | 1,033,363 | 1,096,144 | 1,456,825 | 1,722,445 |
| Reinstatements | 76,276 | 74,771 | 76,857 | 74,000 | 67,280 |
| Miscellaneous | | | | | |
| License Applications | 70,685 | 79,200 | 85,489 | 79,382 | 65,134 |
| School Bus Permits | 7,909 | 15,271 | 4,470 | 4,280 | 4,476 |
| Certified Records | 4,072 | 4,198 | 4,551 | 3,990 | 5,057 |
| Address Changes | 16,619 | 15,525 | 12,723 | 8,667 | 4,798 |
| Other | 320,845 | 253,270 | 142,663 | 130,817 | 114,207 |
| Total Drivers License Transactions | <u><u>3,669,345</u></u> | <u><u>3,777,372</u></u> | <u><u>3,724,783</u></u> | <u><u>3,989,042</u></u> | <u><u>4,169,786</u></u> |
| Percent Increase/Decrease From Prior Year | <u><u>-2.86%</u></u> | <u><u>1.41%</u></u> | <u><u>-6.62%</u></u> | <u><u>-4.33%</u></u> | <u><u>-10.99%</u></u> |

Unaudited

**DEPARTMENT OF REVENUE
MOTOR VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

| | Fiscal Year | | | | |
|--|-------------------|-------------------|------------------|------------------|------------------|
| | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> | <u>1998</u> |
| Vehicle Registration | | | | | |
| Passenger | 3,199,623 | 4,002,183 | 3,061,191 | 3,030,693 | 3,010,056 |
| Trucks | 1,370,637 | 1,650,894 | 1,301,773 | 1,276,624 | 1,252,507 |
| Buses | 12,260 | 13,022 | 12,812 | 11,512 | 11,263 |
| Motorcycles | 83,171 | 92,873 | 61,953 | 56,459 | 53,874 |
| Trailers | 317,677 | 334,023 | 350,833 | 324,797 | 345,548 |
| Recreational Vehicles | 33,322 | 27,699 | 21,972 | 21,776 | 22,188 |
| Replacement Plates/Tags | 90,196 | 86,825 | 74,701 | 110,647 | 37,745 |
| Miscellaneous | 20,963 | 20,761 | 21,104 | 19,881 | 20,717 |
| Titles | | | | | |
| Original | 1,705,611 | 1,642,182 | 1,614,142 | 1,194,723 | 1,176,653 |
| Lienholder | 312,172 | 300,593 | 394,288 | 541,651 | 523,011 |
| Duplicate | 92,478 | 88,150 | 86,965 | 79,743 | 74,254 |
| Salvage | 61,572 | 60,776 | 29,686 | 52,272 | 49,722 |
| Repossessed | 35,691 | 34,523 | 54,973 | 28,274 | 29,170 |
| Quick Title Fee | 286,388 | 259,585 | 250,198 | 218,076 | 193,819 |
| Miscellaneous | 22,511 | 19,654 | 15,219 | 13,693 | 13,613 |
| Temporary Permits | 617,405 | 545,761 | 496,523 | 461,318 | 427,467 |
| Miscellaneous | | | | | |
| License Transfers | 400,815 | 361,177 | 390,908 | 392,899 | 375,471 |
| Code L | 4,449 | 5,802 | 169,206 | 526,900 | 510,308 |
| Plate Reservations | 173,451 | 225,020 | 168,652 | 166,847 | 168,451 |
| Dealer Plates | 79,737 | 78,867 | 76,480 | 73,889 | 70,787 |
| Record Searches | 51,479 | 365 | 115,109 | 146,939 | 83,599 |
| Penalty Fees | 633,884 | 736,836 | 752,477 | 730,434 | 626,241 |
| Disabled Placards | 358,718 | 323,917 | 307,293 | 280,380 | 279,863 |
| Other | 53,930 | 57,661 | 67,373 | 68,356 | 74,228 |
| Total Motor Vehicle Transactions | <u>10,018,140</u> | <u>10,969,149</u> | <u>9,895,831</u> | <u>9,828,783</u> | <u>9,430,555</u> |
| Percent Increase/Decrease From Prior Year | <u>-8.67%</u> | <u>10.85%</u> | <u>0.68%</u> | <u>4.22%</u> | <u>1.14%</u> |

Unaudited

**DEPARTMENT OF REVENUE
MARINE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

| | Fiscal Year | | | | |
|--|----------------|----------------|----------------|----------------|----------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 |
| Marine Titles | | | | | |
| Watercraft Original Title | 50,309 | 50,047 | 56,571 | 54,784 | 55,247 |
| Watercraft Duplicate Title | 2,867 | 2,671 | 2,629 | 2,338 | 2,263 |
| Outboard Motor Original Title | 32,035 | 30,774 | 35,400 | 46,371 | 57,566 |
| Outboard Motor Duplicate Title | 1,348 | 1,317 | 1,392 | 1,503 | 1,576 |
| Other | 4,581 | 4,240 | 1,275 | 1,304 | 1,149 |
| Marine Registrations | | | | | |
| Watercraft/Motorboat Decals | 110,776 | 112,429 | 119,405 | 113,504 | 116,500 |
| Outboard Motor Decals | 27,348 | 26,999 | 31,304 | 41,223 | 52,010 |
| Documented Vessels | 4,994 | 4,759 | 5,090 | 4,800 | 4,066 |
| Miscellaneous | | | | | |
| Replacement Decals | 801 | 746 | 1,279 | 1,718 | 2,600 |
| Dealer Registrations | 3,675 | 3,626 | 4,125 | 4,230 | 3,962 |
| Watercraft Numbers | 17,548 | 17,366 | 20,235 | 19,591 | 20,351 |
| Title Penalties | 5,348 | 4,968 | 5,471 | 5,839 | 5,844 |
| Boat Identification Plates | 756 | 686 | 750 | 814 | 946 |
| Other | 764 | 1,750 | 4,426 | 4,264 | 4,275 |
| Total Marine Transactions | <u>263,150</u> | <u>262,378</u> | <u>289,352</u> | <u>302,283</u> | <u>328,355</u> |
| Percent Increase/Decrease From Prior Year | <u>0.29%</u> | <u>-9.32%</u> | <u>-4.28%</u> | <u>-7.94%</u> | <u>0.98%</u> |

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1998 - 2002)**

| | Fiscal Year | | | | |
|---|---------------|---------------|---------------|---------------|---------------|
| | 2002 | 2001 | 2000 | 1999 | 1998 |
| Titles | 25,386 | 21,236 | 20,693 | 20,175 | 16,868 |
| Registration/Decals | 29,498 | 26,778 | 23,862 | 20,217 | 19,353 |
| Miscellaneous | 6,910 | 5,076 | 4,476 | 3,840 | 3,237 |
| Total All-Terrain Vehicle Transactions | <u>61,794</u> | <u>53,090</u> | <u>49,031</u> | <u>44,232</u> | <u>39,458</u> |
| Percent Increase/Decrease From Prior Year | <u>16.39%</u> | <u>8.28%</u> | <u>10.85%</u> | <u>12.10%</u> | <u>27.04%</u> |



Missouri Department of Revenue

Non-Appropriated Funds

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 APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

| Name of Fund or Source | Balance June 30, 2001 | Receipts | Expenditures | Balance June 30, 2002 (a) | Type of Asset (b) | Asset Value |
|--|--------------------------|-------------|--------------|---------------------------------|----------------------------|-------------|
| DEPARTMENT OF AGRICULTURE: | | | | | | |
| Mo. State Fair Grandstand/Event Escrow Account | \$ 896,033 | 1,584,458 | 1,398,042 | 1,082,449 | Cash | 1,082,449 |
| ATTORNEY GENERAL'S OFFICE: | | | | | | |
| Merchandising Practices Restitution Fund | \$ 334,007 | 942,130 | 823,454 | 452,683 | Cash | 452,684 |
| Montgomery Ward Multistate Fund | 1,084,221 | 9,693 | 0 | 1,093,914 | Cash | 1,093,914 |
| Special Consumer Education Fund | 1,489 | 5 | 1,494 | 0 | Cash | 0 |
| Credit Source Settlement Fund | 362,960 | 3,049 | 38,177 | 327,832 | Cash | 327,832 |
| PCH Settlement Account | 0 | 23,071,567 | 7,438,772 | 15,632,795 | Cash | 15,632,795 |
| DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES: | | | | | | |
| Inmate Account Fund | \$ 2,129,837 | 30,410,193 | 29,111,114 | 3,428,916 | Cash | 3,428,916 |
| Inmate Canteen Fund | 4,456,950 | 26,418,629 | 26,571,907 | 4,303,672 | Cash | 4,303,672 |
| DEPARTMENT OF ECONOMIC DEVELOPMENT: | | | | | | |
| Missouri Housing Development MHDC Fund | \$ 286,794,310 | 208,614,000 | 180,695,175 | 314,713,135 | Cash, TI | 1,888,778 |
| Missouri Development Finance Board | 36,665,997 | 3,849,878 | 1,373,907 | 39,141,968 | Cash, TI, Rec, Eq, Pre Exp | 100,731,764 |
| DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION: | | | | | | |
| Missouri School for the Deaf: Trust Fund | \$ 249,214 | 9,486 | 2,228 | 256,472 | Cash, CS | 239,901 |
| Student and Activities Fund | 55,156 | 212,089 | 208,362 | 58,883 | Cash | 58,883 |
| Missouri School for the Blind: Trust Fund | 5,813,921 | 1,880,944 | 1,104,480 | 6,590,385 | Cash, TN, FA, CS | 7,717,733 |
| Activities Fund | 20,746 | 168,613 | 136,596 | 52,763 | Cash | 52,763 |
| Student Fund | 13,050 | 3,458 | 12,025 | 4,483 | Cash | 4,483 |
| Handicapped Children's Trust Fund | 353,877 | 13,094 | 3,551 | 363,420 | Cash, CS | 338,818 |

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

| Name of Fund or Source | Balance June 30, 2001 | Receipts | Expenditures | Balance June 30, 2002 (a) | Type of Asset (b) | Asset Value |
|--|--------------------------|-------------|--------------|---------------------------------|-----------------------------|-------------|
| (continued from previous page) | | | | | | |
| DEPARTMENT OF HIGHER EDUCATION: | | | | | | |
| Missouri Student Loan Program Atom Account | \$ 147,694 | 242,787,886 | 242,787,206 | 148,374 | Cash | 148,374 |
| <u>Central Missouri State University:</u> | | | | | | |
| Current General Fund | 18,467,317 | 48,165,048 | 53,959,353 | 12,673,012 | Cash, CD, Inv | 12,673,012 |
| Current Restricted Fund | 1,158,382 | 12,494,393 | 13,170,421 | 482,354 | Cash, CD | 482,354 |
| Auxiliary Services Designated | 536,940 | 25,618,488 | 25,078,043 | 1,077,385 | Cash, CD, Inv | 1,077,385 |
| Loan Funds - Restricted Fund | 7,093,335 | 575,200 | 408,270 | 7,260,265 | TN | 7,260,265 |
| Endowment and Similar Restricted Fund | 1,298,402 | 34,034 | 265,070 | 1,067,366 | CD | 1,067,366 |
| Unexpended Plant Restricted Fund | 6,003,144 | 5,114,019 | 3,161,712 | 7,955,451 | Cash, CD | 7,955,451 |
| <u>Harris-Stowe State College:</u> | | | | | | |
| Current Funds - Unrestricted: | \$ 3,758,658 | 3,862,689 | 3,337,033 | 4,284,314 | Cash, Rec | 4,284,314 |
| Tuition and Student Fees | 321,922 | 258,283 | 223,134 | 357,071 | Cash, Rec | 357,071 |
| Other Revenues | | | | | | |
| Current Funds - Restricted: | (231,049) | 4,979,640 | 4,979,639 | (231,048) | Cash, Rec | (231,048) |
| Federal Grants and Contracts | 402,411 | 617,688 | 651,226 | 368,873 | Cash, Rec | 368,873 |
| Other Revenue | 40,767 | 3,082 | 203 | 43,646 | Rec | 43,646 |
| Loan Fund | 643,739 | 15,512 | 0 | 659,251 | Cash, TI | 659,251 |
| Endowment | 6,150,751 | 229,465 | 579,382 | 5,800,834 | Cash, Rec, TI | 5,800,834 |
| Plant | | | | | | |
| <u>Lincoln University:</u> | | | | | | |
| Current Funds - Unrestricted | \$ 7,271,459 | 26,599,831 | 27,853,983 | 6,017,307 | Cash, TI, Rec | 6,017,307 |
| Restricted Fund | 442,490 | 13,913,987 | 13,913,987 | 442,490 | Cash, TI, Rec | 442,490 |
| Auxiliary Fund | 1,197,665 | 3,116,533 | 3,097,118 | 1,217,080 | Cash, TI, Rec | 1,217,080 |
| <u>Missouri Southern State College:</u> | | | | | | |
| Current Fund | \$ 1,375,447 | 27,274,908 | 27,925,798 | 724,557 | Cash, Rec, Inv, TI, Pre Exp | 4,595,873 |
| Auxiliary Fund | 258,681 | 4,572,727 | 4,276,941 | 554,467 | Cash, Inv, TI | 610,065 |
| Plant Fund | 87,896,882 | 17,963,599 | 15,545,199 | 90,315,282 | Cash, Rec, Eq, TI | 112,016,886 |

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

| Name of Fund or Source | Balance June 30, 2001 | Receipts | Expenditures | Balance June 30, 2002 (a) | Type of Asset (b) | Asset Value |
|---|--------------------------|------------|--------------|---------------------------------|---------------------------|-------------|
| (continued from previous page) | | | | | | |
| DEPARTMENT OF HIGHER EDUCATION | | | | | | |
| (continued): | | | | | | |
| <u>Missouri Western State College:</u> | | | | | | |
| Education and General: | | | | | | |
| Student Fees | 0 | 14,885,898 | 14,885,898 | 0 | ----- | 0 |
| Interest Income | 0 | 221,421 | 221,421 | 0 | ----- | 0 |
| State Vocational Reimbursements | 0 | 24,711 | 24,711 | 0 | ----- | 0 |
| Reimbursement from Auxiliary | 0 | 102,000 | 102,000 | 0 | ----- | 0 |
| Miscellaneous Income | 0 | 1,121,826 | 1,121,826 | 0 | ----- | 0 |
| Auxiliary Services: | | | | | | |
| Student Fees | 0 | 1,127,871 | 1,127,871 | 0 | ----- | 0 |
| Federal Government Income | 0 | 20,025 | 20,025 | 0 | ----- | 0 |
| Sales and Services | 0 | 4,945,020 | 4,945,020 | 0 | ----- | 0 |
| Interest Income | 0 | 120,351 | 120,351 | 0 | ----- | 0 |
| Other Income: | | | | | | |
| Revenue Bond Proceeds | 1,020,759 | 60,206 | 0 | 1,080,965 | TN, Cash, CD | 1,080,965 |
| Interest Income | 0 | 10,884 | 10,884 | 0 | ----- | 0 |
| District Taxation | 0 | 718 | 718 | 0 | ----- | 0 |
| <u>Northwest Missouri State University:</u> | | | | | | |
| Current Fund: | | | | | | |
| General Operating and Designated | 5,104,128 | 38,626,716 | 40,611,508 | 3,119,336 | Cash, Inv, Rec | 8,593,066 |
| Auxiliary Enterprises | 0 | 14,006,469 | 14,006,469 | 0 | Inv, Rec | 3,064,248 |
| Restricted | 573,638 | 6,084,133 | 6,084,744 | 573,027 | Cash | 573,027 |
| Loan Fund | 2,816,020 | 122,654 | 102,150 | 2,836,524 | Cash, Rec | 2,870,157 |
| Endowment Fund | 1,753,364 | 52,308 | 1,805,672 | 0 | ----- | 0 |
| Plant Fund: | | | | | | |
| Renewals and Replacements | 480,087 | 865,362 | 660,148 | 685,301 | Cash | 685,301 |
| Retirement of Indebtedness | 1,852,634 | 3,894,373 | 3,618,721 | 2,128,286 | Cash | 2,128,286 |
| Investment in Plant | 142,875,195 | 0 | 0 | 142,875,195 | Land, Bldg, Eq | 142,875,195 |
| <u>Southeast Missouri State University:</u> | | | | | | |
| Current Fund | 21,497,874 | 82,305,327 | 82,938,126 | 20,865,075 | Cash, TI, Rec | 20,865,075 |
| Loan Fund | 4,428,102 | 266,178 | 31,489 | 4,662,791 | Cash, Rec | 4,662,791 |
| Endowment and Similar Funds | 4,108,296 | 258,260 | 0 | 4,366,556 | TI | 4,366,556 |
| Plant Fund | 196,038,931 | 8,777,875 | 26,049,911 | 178,766,895 | Cash, Rec, Land, Bldg, Eq | 178,766,895 |
| Agency Fund | 64,983 | 826,926 | 610,118 | 281,791 | Cash | 281,791 |

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

| Name of Fund or Source | Balance June 30, 2001 | Receipts | Expenditures | Balance June 30, 2002 (a) | Type of Asset (b) | Asset Value |
|---|--------------------------|---------------|---------------|---------------------------------|-----------------------------|-------------|
| (continued from previous page) | | | | | | |
| DEPARTMENT OF HIGHER EDUCATION | | | | | | |
| (continued): | | | | | | |
| <u>Southwest Missouri State University:</u> | | | | | | |
| General Operating Fund: | | | | | | |
| Undesignated Fund | \$ 20,158,040 | 55,131,734 | 61,551,191 | 13,738,583 | | |
| Designated Fund | 4,800,115 | 14,419,747 | 14,862,852 | 4,357,010 | | |
| Total General Operating Fund | 24,958,155 | 69,551,481 | 76,414,043 | 18,095,593 | Tl, Inv, Pre Exp, Rec, Cash | 54,509,160 |
| Auxiliary Enterprises: | | | | | | |
| Bookstore | 1,216,311 | 2,233,898 | 1,642,267 | 1,807,942 | | |
| Parking | 1,191,624 | 2,645,790 | 2,273,844 | 1,563,570 | | |
| Athletics | 586,724 | 5,623,959 | 5,477,405 | 733,278 | | |
| Student Union | 1,348,924 | 1,951,862 | 1,382,333 | 1,918,453 | | |
| Housing | 4,062,292 | 17,273,410 | 16,027,105 | 5,308,597 | | |
| Hammons Student Center | 644,027 | 1,574,969 | 1,528,542 | 690,454 | | |
| Performing Arts Center | 114,878 | 599,624 | 632,091 | 82,411 | | |
| Student Health Center | 468,689 | 2,278,265 | 2,281,995 | 464,959 | | |
| Broadcast Services | 0 | 2,568,851 | 1,822,545 | 746,306 | | |
| Total Auxiliary Enterprises | 9,633,469 | 36,750,628 | 33,068,127 | 13,315,970 | Tl, Inv, Pre Exp, Rec, Cash | 15,730,303 |
| Restricted Fund | 4,085,307 | 22,003,568 | 22,902,316 | 3,186,559 | Rec, Cash, Tl | 7,345,788 |
| West Plains Fund | 2,020,233 | 10,760,110 | 10,694,411 | 2,085,932 | Tl, Inv, Rec, Pre Exp, Cash | 4,280,383 |
| <u>Truman State University</u> | | | | | | |
| Current Funds - Unrestricted | \$ 21,904,648 | 47,065,566 | 43,315,263 | 25,654,951 | Cash, Tl, Inv, Rec | 46,012,344 |
| Current Funds - Restricted | 4,496,157 | 5,045,341 | 4,179,934 | 5,361,564 | Cash, Rec | 7,136,671 |
| Plant Fund | 21,919,219 | 7,080,601 | 4,617,743 | 24,382,077 | Cash, Tl, Rec, CWIP | 203,089,494 |
| Development Fund Corporation: | | | | | | |
| Loan Fund | 2,092,390 | (22) | 14,557 | 2,077,811 | Cash, Tl, Rec | 2,065,810 |
| Endowment Fund | 12,647,574 | 2,905,488 | 1,117,681 | 14,435,381 | Cash, Tl, Rec | 14,403,799 |
| <u>University of Missouri:</u> | | | | | | |
| Unrestricted Current Funds | \$ 241,995,000 | 1,001,048,000 | 1,392,289,000 | (149,276,000) | Cash, Tl, Rec, Inv | 484,656,000 |
| Restricted Funds | 104,167,000 | 230,058,000 | 246,460,000 | 87,765,000 | Cash, Tl, Rec, Inv | 118,494,000 |

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

| Name of Fund or Source | Balance | | Balance | | Type of Asset (b) | Asset Value |
|--|----------------|-------------|--------------|----------------------|----------------------|-------------|
| | June 30, 2001 | Receipts | Expenditures | June 30, 2002 (a) | | |
| (continued from previous page) | | | | | | |
| DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS: | | | | | | |
| Division of Employment Security: | | | | | | |
| Unemployment Compensation Fund | \$ 386,157,877 | 546,282,314 | 639,775,149 | 292,665,042 | Cash | 292,665,042 |
| Trade Adjustment Allowance Program | 226,439 | 5,056,759 | 5,101,304 | 181,894 | Cash | 181,894 |
| Missouri Employment and Training Program | 550 | 16,925 | 17,475 | 0 | Cash | 0 |
| Disaster Unemployment Assistance Program | 1,008 | 10,000 | 11,073 | (65) | Cash | (65) |
| NAFTA Assistance Program | 44,784 | 949,841 | 934,671 | 59,954 | Cash | 59,954 |
| DEPARTMENT OF MENTAL HEALTH: | | | | | | |
| Albany Regional Center | \$ 262,601 | 1,648,707 | 1,719,159 | 192,149 | Cash | 192,149 |
| Bellefontaine Habilitation Center | 314,935 | 2,702,513 | 2,721,139 | 296,309 | Cash | 296,309 |
| Central Missouri Regional Center | 255,010 | 3,831,802 | 3,841,808 | 245,004 | Cash | 245,004 |
| Cottonwood Residential Treatment Center | 865 | 6,254 | 5,778 | 1,341 | Cash | 1,341 |
| Fulton State Hospital | 323,173 | 2,406,229 | 2,422,895 | 306,507 | Cash | 306,507 |
| Hannibal Regional Center | 190,058 | 2,312,301 | 2,292,943 | 209,416 | Cash | 209,416 |
| Hawthorn Children's Psychiatric Hospital | 121 | 1,311 | 1,427 | 5 | Cash | 5 |
| Higginsville Habilitation Center | 110,794 | 1,297,106 | 1,314,041 | 93,859 | Cash | 93,859 |
| Joplin Regional Center | 706,152 | 2,556,633 | 2,458,814 | 803,971 | Cash | 803,971 |
| Kansas City Regional Center | 989,563 | 8,037,538 | 7,962,373 | 1,064,728 | Cash | 1,064,728 |
| Kirkville Regional Center | 132,096 | 1,301,754 | 1,295,427 | 138,423 | Cash | 138,423 |
| Marshall Habilitation Center | 182,990 | 2,093,747 | 2,098,151 | 178,586 | Cash | 178,586 |
| Metro St. Louis Psychiatric Center: | | | | | | |
| Non-Appropriated Fund | 3,527 | 55,493 | 56,906 | 2,114 | Cash | 2,114 |
| Total Donated Stock | 18,473 | 0 | 0 | 18,473 | CS | 12,607 |
| Mid-Missouri Mental Health Center | 20 | 78,506 | 78,426 | 100 | Cash | 100 |
| Missouri Sexual Offender Treatment Center | 0 | 17,541 | 16,047 | 1,494 | Cash | 1,494 |
| Nevada Habilitation Center | 156,896 | 853,755 | 864,139 | 146,512 | Cash | 146,512 |
| Northwest Mo. Psychiatric Rehabilitation Center | 176,619 | 1,072,548 | 1,095,199 | 153,968 | Cash | 153,968 |
| Poplar Bluff Regional Center | 224,596 | 1,845,269 | 1,784,492 | 285,373 | Cash | 285,373 |
| Rolla Regional Center | 537,570 | 2,136,916 | 2,070,057 | 604,429 | Cash | 604,429 |
| Sikeston Regional Center | 299,517 | 1,652,987 | 1,588,275 | 364,229 | Cash | 364,229 |
| Southeast Mo. Mental Health | 212,458 | 2,283,680 | 2,260,858 | 235,280 | Cash | 235,280 |
| Southeast Mo. Residential Services | 34,440 | 427,679 | 428,646 | 33,473 | Cash | 33,473 |
| Southwest Mo. Mental Health | 8,546 | 391,328 | 391,852 | 8,022 | Cash | 8,022 |
| Springfield Regional Center | 401,913 | 2,393,869 | 2,364,120 | 431,662 | Cash | 431,662 |
| St. Louis Developmental Dis. Treatment Center | 136,201 | 1,451,179 | 1,346,636 | 240,744 | Cash | 240,744 |
| St. Louis Regional Center | 762,941 | 7,458,178 | 7,418,744 | 802,375 | Cash | 802,375 |
| St. Louis Psychiatric Rehabilitation Center | 547,579 | 4,152,425 | 4,238,327 | 461,677 | Cash | 461,677 |
| Western Missouri Mental Health | 79,961 | 508,318 | 536,970 | 51,309 | Cash | 51,309 |

(continued on next page)

See page 151 for explanation of footnote references.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

| Name of Fund or Source | Balance June 30, 2001 | Receipts | Expenditures | Balance June 30, 2002 (a) | Type of Asset (b) | Asset Value |
|--|--------------------------|-------------|--------------|---------------------------------|----------------------|-------------|
| (continued from previous page) | | | | | | |
| OFFICE OF ADMINISTRATION: | | | | | | |
| KC and St. Louis Earnings Tax Account | \$ 88,241 | 2,372,349 | 2,342,412 | 118,178 | Cash,Repo | 118,178 |
| Missouri Savings Bond Account | 5,675 | 916,238 | 854,353 | 67,560 | Cash | 67,560 |
| Old Age Survivors Disability and Health Insurance Trust Fund | 16,757 | 277,548,828 | 277,561,516 | 4,069 | Cash | 4,069 |
| MO State Employees Deferred Comp. Fund | 3,141,363 | 74,739,813 | 77,857,820 | 23,356 | Cash | 23,356 |
| State of MO Cafeteria Plan Account | 37,547 | 342,837 | 375,730 | 4,654 | Cash | 4,654 |
| DEPARTMENT OF PUBLIC SAFETY: | | | | | | |
| Missouri State Highway Patrol: | | | | | | |
| Emergency Expense Fund | \$ 20,037 | 92 | 1,286 | 18,843 | Cash | 18,843 |
| Personal Equipment Fund | 184 | 77,952 | 65,350 | 12,786 | Cash,Rec,Inv | 23,973 |
| Patrol Benefit Fund | 33,707 | 864 | 4,700 | 29,871 | Cash,CD | 29,871 |
| Missouri State Water Patrol: | | | | | | |
| Div. of Water Safety Clothing Fund | 1,788 | 2,108 | 3,896 | 0 | ----- | 0 |
| Mo. Veterans' Home, Cape Girardeau: | | | | | | |
| Residents Cash Fund | 120,866 | 2,565,391 | 2,493,661 | 192,596 | Cash | 192,596 |
| Fiduciary Residents Cash Fund | 3,879 | 48,746 | 52,625 | 0 | ----- | 0 |
| Veterans' Home Foundation | 201,130 | 286,282 | 234,884 | 252,528 | Cash,CD,Rec,CS | 252,528 |
| Mo. Veterans' Home, Mexico: | | | | | | |
| Assistance League | 131,555 | 330,699 | 121,704 | 340,550 | Cash,CD | 340,550 |
| Residents Cash Fund | 64,035 | 2,275,378 | 2,253,280 | 86,133 | Cash | 86,133 |
| Fiduciary Residents Cash Fund | 15,414 | 77,870 | 71,858 | 21,426 | Cash | 21,426 |
| Mo. Veterans' Home, Mt. Vernon: | | | | | | |
| Assistance League | 518,579 | 143,146 | 126,439 | 535,286 | Cash,CD | 535,286 |
| Residents Cash Fund | 102,273 | 1,597,330 | 1,623,877 | 75,726 | Cash | 75,726 |
| Fiduciary Residents Cash Fund | 0 | 63,168 | 58,297 | 4,871 | Cash | 4,871 |
| Mo. Veterans' Home, St. James: | | | | | | |
| Assistance League | 265,234 | 124,261 | 185,820 | 203,675 | Cash,CD | 203,675 |
| Residents Cash Fund | 191,383 | 2,368,716 | 2,364,498 | 195,601 | Cash | 195,601 |
| VA Fiduciary Fund | 7,193 | 81,699 | 78,691 | 10,201 | Cash | 10,201 |
| Social Security Beneficiaries Account | 50 | 26,171 | 26,221 | 0 | ----- | 0 |
| Mo. Veterans' Home, St. Louis: | | | | | | |
| Residents Cash Fund | 242,086 | 3,045,467 | 3,031,545 | 256,008 | Cash | 256,008 |
| Veterans' Home Committee | 114,924 | 182,123 | 246,753 | 50,294 | Cash | 50,294 |
| Mo. Veterans' Home, Warrensburg: | | | | | | |
| Residents Cash Fund | 15,995 | 683,149 | 669,321 | 29,823 | Cash | 29,823 |

(continued on next page)

See page 151 for explanation of footnote references.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

| Name of Fund or Source | Balance June 30, 2001 | Receipts | Expenditures | Balance June 30, 2002 (a) | Type of Asset (b) | Asset Value |
|---|--------------------------|---------------|--------------|---------------------------------|----------------------|---------------|
| (continued from previous page) | | | | | | |
| DEPARTMENT OF PUBLIC SAFETY | | | | | | |
| (continued): | | | | | | |
| Mo. Veterans' Cemetery, Springfield: Assistance League | \$ 198 | 11,532 | 5,992 | 5,738 | Cash | 5,738 |
| Mo. Veterans' Commission Assistance League | 41,194 | 155,041 | 158,343 | 37,892 | Cash, CD | 37,892 |
| Residents Cash Fund | 30,864 | 338,059 | 285,044 | 83,879 | Cash | 83,879 |
| Mo. Veterans' Commission Foundation, Inc. | 0 | 23,543 | 6,587 | 16,956 | Cash | 16,956 |
| RETIREMENT SYSTEMS: | | | | | | |
| Mo. State Employees Retirement System Administrative Law Judges and Legal Advisors Retirement System Judicial Plan | \$ 5,432,961,296 | (134,181,303) | 274,262,764 | 5,024,517,229 | Cash, Rec, TI, Eq | 6,329,514,848 |
| Mo. State Employees Medical Care Plan, Life and LTD Insurance Program | 13,287,771 | 199,437 | 851,065 | 12,636,143 | Cash, Rec, TI, Eq | 15,913,570 |
| | 20,690,615 | 20,410,079 | 15,971,420 | 25,129,274 | Cash, Rec, TI, Eq | 31,429,464 |
| | 239,369 | 25,237,964 | 25,192,940 | 284,393 | Rec, TI | 2,793,727 |
| DEPARTMENT OF REVENUE (c) | | | | | | |
| DEPARTMENT OF SOCIAL SERVICES: | | | | | | |
| Family Support Trust Fund Division of Youth Services: Northeast Community Treatment Center Canteen Fund | \$ 13,955,929 | 535,366,583 | 535,422,975 | 13,899,537 | Cash, TI | 13,899,537 |
| Hogan Street Regional Youth Center Canteen Fund | 385 | 1,073 | 1,335 | 123 | Inv | 83 |
| Center Canteen Fund | 49 | 250 | 299 | 0 | ---- | 0 |
| Babler Lodge Canteen Fund | 190 | 214 | 136 | 268 | Cash | 268 |
| Watkins Mill Park Camp | 1,351 | 382 | 1,733 | 0 | ---- | 0 |
| W.E. Sears Youth Center | 441 | 1,079 | 1,044 | 476 | Cash | 476 |
| Excel School Canteen Fund | 35 | 97 | 14 | 118 | Cash | 118 |

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

| Name of Fund or Source | Balance June 30, 2001 | Receipts | Expenditures | Balance June 30, 2002 (a) | Type of Asset (b) | Asset Value |
|---|--------------------------|----------------------|----------------------|---------------------------------|----------------------|----------------------|
| (continued from previous page) | | | | | | |
| DEPARTMENT OF TRANSPORTATION: | | | | | | |
| Local Fund | \$ | 42,678,248 | 32,027,416 | 56,702,119 | Cash, TB | 54,702,119 |
| Mo. Dept. of Trans. and Mo. State Hwy. Patrol Insurance Plan | 5,118,979 | 71,903,323 | 67,921,632 | 9,100,670 | Cash, Rec | 9,100,670 |
| Mo. Dept. of Trans. Comm. Self Ins. Plan-Cash | 86,872 | 29,578,979 | 29,814,436 | (148,585) | Cash | (148,585) |
| Mo. Dept. of Trans. Comm. Self Ins. Plan-Invstmnts. | 22,496,594 | 15,104,477 | 16,004,645 | 21,596,426 | TB | 21,596,426 |
| Mo. Dept. of Trans. Comm. Self Ins. Plan-Escrow | 213,085 | 460 | 0 | 213,545 | TB | 213,545 |
| Mo. Dept. of Trans. Comm. Self Ins. Plan-Rcvbls. | 300,693 | 1,089,886 | 1,171,848 | 218,731 | Rec | 218,731 |
| Mo. Dept. of Trans. Finance Corp.-Highway | 7,493,006 | 2,367,033 | 0 | 9,860,039 | Cash | 9,860,039 |
| Mo. Dept. of Trans. Finance Corp.-Transit | 25,950,038 | 9,226,822 | 4,468,912 | 30,707,948 | Cash | 30,707,948 |
| Mo. Dept. of Trans. Finance Corp.-Transportation | 35,602,973 | 5,319,707 | 10,297,367 | 30,625,313 | Rec | 30,625,313 |
| STATE TREASURER'S OFFICE: | | | | | | |
| Corrections and Mental Health: Series A 1984: Construction Special Obligation Refunding Bond: | \$ | 3,796 | 0 | 148,935 | Cash, Repo, TN | 148,939 |
| Principal and Interest | 408,707 | 1,369 | 410,076 | 0 | ----- | 0 |
| Reserve Fund | 105,889 | 720 | 106,609 | 0 | ----- | 0 |
| Depreciation and Replacement State Building Special Oblig. Bonds 1988 | 7,412,059 | 111,842 | 6,465,017 | 1,058,884 | Cash, Repo, TN | 1,058,911 |
| Arbitrage Rebate Escrow | 134,602 | 3,520 | 0 | 138,122 | Cash, Repo, TN | 138,126 |
| Arbitrage Owed to IRS Escrow | 8,527 | 223 | 0 | 8,750 | Cash, Repo, TN | 8,750 |
| State Information Center. Construction Capitol East Parking Facility: Operating Reserve | 48,382 | 1,265 | 0 | 49,647 | Cash, Repo, TN | 49,648 |
| BPB A2001: | 0 | 0 | 0 | 0 | ----- | 0 |
| Const JCCC | 127,257,402 | 3,287,211 | 8,914,637 | 121,629,976 | Cash, Repo, TN | 121,633,076 |
| Const WMMHC | 21,350,433 | 547,642 | 1,581,163 | 20,316,912 | Cash, Repo, TN | 20,317,431 |
| Const DNR Building | 17,994,647 | 470,497 | 10,717 | 18,454,427 | Cash, Repo, TN | 18,454,898 |
| Const 220S Jefferson | 17,786 | 83,581 | 0 | 101,367 | Cash, Repo, TN | 101,369 |
| Cost of Issuance | 24,554 | 645 | 0 | 25,199 | Cash, Repo, TN | 25,201 |
| Principal and Interest | 1,014,494 | 14,297 | 1,024,129 | 4,662 | Cash, Repo, TN | 4,662 |
| TOTAL NON-APPROPRIATED FUNDS | \$ 7,515,255,971 | 3,952,936,226 | 4,829,906,011 | 6,638,286,186 | | 8,648,070,825 |

See page 151 for explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2002**

| Name of Fund or Source | Balance June 30, 2001 | Receipts | Expenditures | Balance June 30, 2002 (a) | Type of Asset (b) | Asset Value |
|---|--------------------------|--------------------------------------|--------------|---------------------------------|-----------------------------|-------------|
| (continued from previous page) | | | | | | |
| (a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 2001, 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 2001 Comprehensive Annual Financial Report. | | | | | | |
| (b) TI - Temporary Investments | | | | | Eq - Equipment | |
| FA - Federal Agency Securities | | | | | CD - Certificate of Deposit | |
| TN - Treasury Note | | | | | CS - Common Stock | |
| TB - Treasury Bill | | | | | | |
| Pre Exp - Prepaid Expenses | | | | | | |
| | | Rec - Accounts Receivable | | | | |
| | | Inv - Inventories | | | | |
| | | Bldg - Buildings | | | | |
| | | Repo - Repurchase Agreement | | | | |
| | | CWIP - Construction Work In Progress | | | | |

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



Missouri Department of Revenue

State Treasurer's Report

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

Unaudited

**TREASURER OF THE STATE OF MISSOURI
AVERAGE FUND BALANCES AND INVESTED BALANCES
FOR YEAR ENDED JUNE 30, 2002**

| <u>Month</u> | <u>Average Daily Balance of State Funds</u> | <u>Average Daily Invested Balance (a)</u> | <u>Average Daily Percentage of State Funds Invested</u> |
|-------------------|---|---|---|
| July 2001 | \$ 2,974,588,684 | 3,059,681,360 | 102.86 % |
| August | 2,800,106,548 | 2,875,884,380 | 102.71 |
| September | 2,705,349,426 | 2,755,642,970 | 101.86 |
| October | 2,770,575,619 | 2,813,767,811 | 101.56 |
| November | 2,908,888,766 | 2,962,682,991 | 101.85 |
| December | 2,737,384,975 | 2,779,342,784 | 101.53 |
| January 2002 | 2,984,405,232 | 3,030,534,306 | 101.55 |
| February | 2,905,229,552 | 3,021,155,104 | 103.99 |
| March | 2,688,426,858 | 2,769,680,338 | 103.02 |
| April | 2,834,149,793 | 2,853,376,759 | 100.68 |
| May | 3,118,564,451 | 3,127,346,035 | 100.28 |
| June | 2,975,912,956 | 3,068,110,917 | 103.10 |
| Daily Average (b) | <u>\$ 2,866,965,238</u> | <u>2,926,433,813</u> | <u>102.07 %</u> |

Average Return on State
Funds Invested (c) 3.12%

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

(b) Year-to-Date Weighted Average

(c) Represents Year-to-Date

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2002

| <u>Location</u> | <u>Bank</u> | <u>Balance</u> |
|-----------------|--|----------------|
| Alton | Alton Bank | \$ 2,712,000 |
| Appleton City | Community First Bank | 2,674,300 |
| Archie | Winterset State Bank | 3,000,000 |
| Ash Grove | Bank of Ash Grove | 2,040,000 |
| Auxvasse | United Security Bank | 200,000 |
| Belle | Belle State Bank | 2,917,000 |
| Bernie | 1st Community Bank, Missouri | 1,540,000 |
| Bethany | BTC Bank | 130,800 |
| Bloomsdale | Bank of Bloomsdale | 6,012,000 |
| Blythedale | Citizens Bank | 61,200 |
| Bolivar | Bank of Bolivar | 4,500,000 |
| Bowling Green | Community State Bank | 2,970,000 |
| Branson | Ozark Mountain Bank | 2,000,000 |
| Buffalo | O'Bannon Banking Company | 750,000 |
| Buffalo | The Bank of Urbana | 689,156 |
| Bunceton | Mainstreet Bank | 50,877 |
| Butler | BC National Banks | 600,000 |
| Cabool | Cabool State Bank | 246,635 |
| Cameron | Horizon State Bank | 121,319 |
| Canton | Canton State Bank | 64,000 |
| Cape Girardeau | Bank of America, N.A. | 202,168 |
| Carthage | Hometown Bank, N.A. | 100,000 |
| Carthage | Southwest Missouri Bank | 1,350,000 |
| Caruthersville | First State Bank and Trust Company, Inc. | 1,489,000 |
| Cassville | Freedom Bank of Southern Missouri | 140,000 |
| Chamois | United Bank of Chamois | 206,166 |
| Charleston | First Security State Bank | 1,450,000 |
| Chesterfield | Founders Bank | 2,000,000 |
| Chillicothe | Chillicothe State Bank | 855,000 |
| Chillicothe | Citizens Bank & Trust Company | 194,336 |
| Claycomo | CSB Bank | 3,000,000 |
| Clayton | First National Bank of St. Louis | 1,370,354 |
| Clayton | Truman Bank | 1,000,000 |
| Cole Camp | The Citizens-Farmers Bank of Cole Camp | 175,500 |
| Columbia | Boone County National Bank | 205,000 |

(continued on next page)

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2002

| <u>Location</u> | <u>Bank</u> | <u>Balance</u> |
|--------------------------------|-------------------------------------|----------------|
| (continued from previous page) | | |
| Concordia | Concordia Bank | \$ 848,344 |
| Crane | Stone County National Bank | 340,000 |
| Crocker | Bank of Crocker | 4,937,946 |
| Cuba | Peoples Bank | 3,000,000 |
| De Soto | State Bank of Jefferson County | 750,000 |
| Des Peres | Reliance Bank | 6,000,000 |
| Doniphan | Peoples Community State Bank | 100,000 |
| Drexel | BANK 10 | 347,460 |
| Earth City | Frontenac Bank | 5,000,000 |
| Edina | The Citizens Bank of Edina | 2,053,634 |
| El Dorado Springs | Community Bank of El Dorado Springs | 500,000 |
| Eldon | Citizens Bank of Eldon | 1,734,101 |
| Fairport | The Bank of Fairport | 135,000 |
| Farmington | First State Community Bank | 6,236,345 |
| Fayette | Commercial Trust Company | 100,000 |
| Freeburg | Bank of Freeburg | 85,000 |
| Fulton | Bank Star One | 38,000 |
| Fulton | The Callaway Bank | 2,409,146 |
| Glasgow | Glasgow Savings Bank | 50,985 |
| Glasgow | Tri-County Trust Co. | 1,869,679 |
| Gower | The Farmers Bank of Gower | 40,500 |
| Greenfield | Citizens Home Bank | 900,000 |
| Hale | Farmers & Merchants Bank of Hale | 1,140,500 |
| Hamilton | Bank Northwest | 2,415,000 |
| Hamilton | The Hamilton Bank | 97,000 |
| Hannibal | Hannibal National Bank | 260,000 |
| Hayti | Bank of Hayti | 1,000,000 |
| Holden | Bank of Holden | 751,800 |
| Holden | Farmers & Commercial Bank | 1,217,200 |
| Hume | Hume Bank | 465,000 |
| Iberia | Bank of Iberia | 315,000 |
| Jamestown | Peoples Bank of Jamestown | 150,000 |
| Jefferson City | Central Bank | 20,510,125 |
| Jefferson City | Jefferson Bank of Missouri | 10,746,344 |
| Jefferson City | Premier Bank | 8,933,768 |

(continued on next page)

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2002

| <u>Location</u> | <u>Bank</u> | <u>Balance</u> |
|--------------------------------|--|----------------|
| (continued from previous page) | | |
| Jefferson City | The Exchange National Bank | \$ 15,616,200 |
| Joplin | Arvest Bank | 514,950 |
| Kahoka | Exchange Bank of Northeast Missouri | 63,024 |
| Kahoka | Kahoka State Bank | 518,358 |
| Kahoka | Peoples Bank | 849,134 |
| | | |
| Kansas City | Blue Ridge Bank and Trust Co. | 12,000,000 |
| Kansas City | Central Bank of Kansas City | 2,000,000 |
| Kansas City | Commerce Bank, N.A. | 3,168,613 |
| Kansas City | Douglass National Bank | 1,500,000 |
| Kansas City | Missouri Bank and Trust Company | 200,000 |
| | | |
| Kansas City | NorthStar Bank, N.A. | 4,000,000 |
| Kansas City | UMB Bank, n.a. | 390,698 |
| Kearney | Kearney Commercial Bank | 2,500,000 |
| Kennett | Kennett National Bank | 750,000 |
| Kirksville | Bank of Kirksville | 4,331,210 |
| | | |
| Knob Noster | First Community Bank | 6,553,000 |
| La Belle | The Bank of La Belle | 440,000 |
| La Grange | Farmers & Merchants Bank | 52,000 |
| La Plata | La Plata State Bank | 44,142 |
| Lamar | Lamar Bank & Trust Company | 708,273 |
| | | |
| Lawson | Lawson Bank | 215,000 |
| Lee's Summit | First National Bank of Missouri | 944,750 |
| Lee's Summit | Union Bank | 10,850,000 |
| Lewistown | United State Bank | 80,000 |
| Liberty | Clay County Savings and Loan Association | 1,000,000 |
| | | |
| Lincoln | Farmers Bank of Lincoln | 4,875,000 |
| Linn | Linn State Bank | 4,721,500 |
| Linn | Mid America Bank | 672,000 |
| Lohman | Farmers Bank | 100,000 |
| Louisiana | The Mercantile Bank | 5,000,000 |
| | | |
| Macon | Macon-Atlanta State Bank | 270,145 |
| Macon | US Bank | 8,806,089 |
| Madison | Community First Bank of Missouri | 805,000 |
| Malden | First National Bank | 115,000 |
| Mansfield | Bank of Mansfield | 200,000 |

(continued on next page)

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2002

| <u>Location</u> | <u>Bank</u> | <u>Balance</u> |
|--------------------------------|---|----------------|
| (continued from previous page) | | |
| Maplewood | Citizens National Bank of Greater St. Louis | \$ 18,000,000 |
| Marshall | Community Bank of Marshall | 214,000 |
| Marshfield | Southern Missouri Bank of Marshfield | 3,250,000 |
| Maryville | Bank Midwest, N.A. | 447,412 |
| Maysville | Independent Farmers Bank | 1,101,680 |
| Memphis | Community Bank of Memphis | 41,000 |
| Metz | Metz Banking Co. | 100,000 |
| Mexico | First National Bank of Audrain County | 687,000 |
| Moberly | Bank of Cairo & Moberly | 350,000 |
| Monticello | Bank of Monticello | 3,433,860 |
| Montrose | Montrose Savings Bank | 483,970 |
| Mount Vernon | First National Bank | 200,000 |
| Mountain Grove | Sun Security Bank of America | 1,833,720 |
| Mountain View | First National Bank | 67,600 |
| Neosho | Community Bank and Trust | 344,415 |
| Nevada | First National Bank | 2,073,393 |
| Nevada | Heritage State Bank | 215,000 |
| New Haven | Citizens Bank | 7,300,000 |
| Norborne | Citizens Bank of Norborne | 300,000 |
| North Kansas City | Norbank | 1,040,000 |
| Odessa | Bank of Odessa | 3,100,000 |
| Osage Beach | Central Bank of Lake of the Ozarks | 372,500 |
| Osage Beach | First Bank of the Lake | 500,000 |
| Osceola | St. Clair County State Bank | 1,310,293 |
| Ozark | Ozark Bank | 7,500,000 |
| Palmyra | Palmyra State Bank | 139,513 |
| Paris | Paris National Bank | 494,744 |
| Park Hills | Bank Star of the LeadBelt | 1,011,500 |
| Perry | Perry State Bank | 477,439 |
| Perryville | The Bank of Missouri | 504,000 |
| Pierce City | First State Bank of Purdy | 1,201,293 |
| Platte City | Platte Valley Bank of Missouri | 68,700 |
| Poplar Bluff | First Missouri State Bank | 15,000 |
| Portageville | Farmers Bank of Portageville | 2,000,000 |
| Potosi | Belgrade State Bank | 110,195 |

(continued on next page)

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2002

| <u>Location</u> | <u>Bank</u> | <u>Balance</u> |
|--------------------------------|---|----------------|
| (continued from previous page) | | |
| Potosi | UNICO Bank | \$ 8,100,000 |
| Princeton | Citizens Bank of Princeton | 281,461 |
| Republic | Countryside Bank | 800,000 |
| Rhineland | Peoples Savings Bank | 3,000,000 |
| Rich Hill | Security Bank | 850,000 |
| Rock Port | Citizens Bank & Trust | 575,000 |
| Rolla | Phelps County Bank | 2,636,000 |
| Salem | Town and Country Bank | 90,185 |
| Salisbury | Regional Missouri Bank | 342,774 |
| Savannah | Farmers State Bank of Northern Missouri | 885,900 |
| Schell City | Farmers State Bank, S/B | 70,000 |
| Sedalia | Central Bank of Missouri | 87,786 |
| Sedalia | Community Bank of Pettis County | 816,945 |
| Sedalia | Third National Bank | 588,126 |
| Sikeston | Montgomery First National Bank | 8,900,000 |
| Sparta | The Citizens Bank of Sparta | 24,000 |
| Springfield | Empire Bank | 3,757,985 |
| Springfield | Liberty Bank | 15,286,611 |
| Springfield | Mid Missouri Bank | 178,665 |
| Springfield | Old Missouri National Bank | 225,000 |
| Springfield | The Bank | 591,000 |
| St. Clair | The Farmers & Merchants Bank | 2,200,000 |
| St. Elizabeth | Bank of St. Elizabeth | 695,000 |
| St. Louis | Allegiant Bank | 4,266,800 |
| St. Louis | Bremen Bank and Trust Co. | 2,400,000 |
| St. Louis | Concord Bank | 2,500,000 |
| St. Louis | Lindell Bank & Trust Company | 130,000 |
| St. Louis | Southwest Bank of St. Louis | 100,000 |
| St. Louis | The Private Bank | 5,000,000 |
| Stanberry | Farmers State Bank | 443,569 |
| Ste. Genevieve | Bank of Ste. Genevieve | 65,000 |
| Steele | Bank Star of the BootHeel | 800,000 |
| Steelville | First Community National Bank | 100,000 |
| Sullivan | Progress Bank of Missouri | 1,750,000 |
| Thayer | Bank of Thayer | 1,721,929 |

(continued on next page)

Unaudited

**TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2002**

| <u>Location</u> | <u>Bank</u> | <u>Balance</u> |
|--------------------------------|--|-------------------------------------|
| (continued from previous page) | | |
| Union | United Bank of Union | \$ 1,100,000 |
| Unionville | Putnam County State Bank | 313,406 |
| Viburnum | Quad County State Bank | 100,000 |
| Vienna | Maries County Bank | 1,647,500 |
| Warrensburg | First Central Bank | 900,000 |
| Waynesville | Security Bank of Pulaski County | 4,000,000 |
| Wellsville | Bank of Montgomery County | 501,000 |
| West Plains | Community First National Bank of West Plains | 90,000 |
| Weston | Bank of Weston | <u>630,000</u> |
| TOTAL | | \$ <u><u>367,178,643</u></u> |

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002**

| Fund | Balance | | Receipts | | Interagency Billings & Receipts | | Disbursements | | Interagency Billings & Disbursements | | Balance |
|---|----------------|---------------|-------------|---------------|---------------------------------|-------------|---------------|-------------|--------------------------------------|---------------|-----------|
| | June 30, 2001 | June 30, 2002 | Receipts | By Transfer | By Warrant | By Transfer | By Warrant | By Transfer | By Transfer | June 30, 2002 | |
| General Revenue | \$ 438,697,261 | 7,327,545,494 | 977,797,552 | 4,998,168,033 | 3,419,834,483 | 326,037,791 | | | | | 2,197,540 |
| Abandoned Fund Account | 2,799,059 | 32,497,859 | 0 | 14,455,819 | 18,643,559 | 906,128 | | | | | 133,212 |
| Abandoned Mine Reclamation | 805,733 | 100,395 | 0 | 0 | 0 | 0 | | | | | 22,352 |
| Academic Scholarship | 327,773 | 312,770 | 15,459,227 | 15,911,000 | 55,558 | 0 | | | | | 0 |
| Acupuncturist | 0 | 22,413 | 0 | 0 | 61 | 0 | | | | | 0 |
| ADA Compliance | 283,263 | 0 | 0 | 183,254 | 69,646 | 30,363 | | | | | 0 |
| Adjutant General Revolving | 110,312 | 51,733 | 0 | 48,577 | 931 | 112,537 | | | | | 0 |
| Adjutant General-Federal | 1,259,644 | 22,184,103 | 9,900 | 17,949,495 | 2,990,804 | 2,513,348 | | | | | 0 |
| Advantage Missouri Trust | 82,906 | 188,378 | 1,452,094 | 1,542,340 | 14,538 | 166,500 | | | | | 0 |
| Agricultural Product Utilization Grant | 73,417 | 2,814 | 0 | 26,289 | 1,286 | 48,656 | | | | | 0 |
| Agricultural Product Utilization Loan Program | 1 | 1 | 0 | 0 | 0 | 2 | | | | | 0 |
| Agriculture Bond Trustee | 0 | 60,782 | 0 | 60,782 | 0 | 0 | | | | | 0 |
| Agriculture Development | 64,422 | 231,122 | 0 | 175,524 | 38,707 | 81,313 | | | | | 0 |
| Alternative Care Trust | 2,011,676 | 11,135,772 | 0 | 10,341,278 | 81,951 | 2,724,219 | | | | | 0 |
| Animal Care Reserve | 143,175 | 346,992 | 0 | 283,162 | 92,649 | 114,356 | | | | | 0 |
| Animal Health Laboratory Fees | 247,997 | 340,741 | 0 | 347,617 | 19,083 | 222,038 | | | | | 0 |
| Apple Merchandising | 10,386 | 4,856 | 0 | 30 | 41 | 15,171 | | | | | 0 |
| Aquaculture Marketing Development | 0 | 21,917 | 0 | 19,418 | 2,498 | 1 | | | | | 0 |
| Asbestos Fee Subaccount | 1,005,211 | 296,619 | 0 | 291,041 | 140,713 | 870,076 | | | | | 0 |
| Assistive Technology Loan Revolving | 469,704 | 29,396 | 550,000 | 28,954 | 0 | 1,020,146 | | | | | 0 |
| Athletic | 405,982 | 194,182 | 0 | 0 | 128,080 | 472,084 | | | | | 0 |
| Attorney General's Anti-Trust | 314,259 | 486,892 | 125,000 | 259,071 | 69,630 | 597,450 | | | | | 0 |
| Attorney General's Court Costs | 48,899 | 7,145 | 180,000 | 186,527 | 579 | 48,938 | | | | | 0 |
| Attorney General's Federal and Other | 46,213 | 1,301,214 | 0 | 1,149,382 | 193,338 | 4,707 | | | | | 0 |
| Aviation Trust | 8,593,264 | 5,105,041 | 0 | 7,728,755 | 129,491 | 5,840,059 | | | | | 0 |
| Babler State Park | 836,893 | 220,706 | 0 | 212,492 | 54,027 | 791,080 | | | | | 0 |
| Bingo Proceeds for Education | 5,910,434 | 3,414,691 | 0 | 2,995,112 | 164,990 | 6,165,023 | | | | | 0 |
| Blind Pension | 7,949,388 | 21,016,983 | 0 | 18,315,510 | 202,137 | 10,448,724 | | | | | 0 |
| Blindness Education, Screening, and Treatment | 113,420 | 218,455 | 0 | 25,711 | 701 | 305,463 | | | | | 0 |
| Board of Accountancy | 1,134,471 | 603,254 | 0 | 346,129 | 244,598 | 1,146,998 | | | | | 0 |
| Board of Barber Examiners | 106,499 | 475,876 | 0 | 27,387 | 160,511 | 394,477 | | | | | 0 |
| Board of Chiropractic Examiners | 478,743 | 63,270 | 0 | 108,940 | 121,036 | 312,037 | | | | | 0 |
| Board of Cosmetology | 1,024,405 | 2,653,451 | 0 | 137,404 | 1,397,857 | 2,142,595 | | | | | 0 |
| Board of Embalmers and Funeral Directors | 329,729 | 1,025,522 | 0 | 77,083 | 371,000 | 907,168 | | | | | 0 |
| Board of Geologist Registration | 101,148 | 96,660 | 0 | 0 | 55,878 | 141,930 | | | | | 0 |

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
 FUND BALANCES
 FOR YEAR ENDED JUNE 30, 2002

| Fund | Balance June 30, 2001 | | Receipts | | Interagency Billings & Receipts By Transfer | | Disbursements By Warrant | | Interagency Billings & Disbursements By Transfer | | Balance June 30, 2002 |
|---|-----------------------|-------------|-------------|-------------|---|-------------|--------------------------|--|--|--|-----------------------|
| | | | | | | | | | | | |
| (continued from previous page) | | | | | | | | | | | |
| Board of Optometry | \$ | 202,748 | 136,674 | 0 | 34,263 | 87,861 | 217,298 | | | | |
| Board of Pharmacy | | 2,042,991 | 1,457,718 | 209 | 765,042 | 451,876 | 2,284,000 | | | | |
| Board of Podiatry | | 75,459 | 85,152 | 0 | 8,792 | 36,818 | 115,001 | | | | |
| Board of Registration for Healing Arts | | 5,174,356 | 4,663,435 | 0 | 1,979,177 | 1,093,358 | 6,765,256 | | | | |
| Boll Weevil Suppression and Eradication | | 0 | 39,604 | 0 | 23,511 | 6,935 | 9,158 | | | | |
| Budget Reserve | | 451,979,499 | 13,533,611 | 329,290,826 | 0 | 324,880,000 | 469,923,936 | | | | |
| Central Check Mailing Service Revolving | | 6,980 | 0 | 164,659 | 157,551 | 10,962 | 3,126 | | | | |
| Chemical Emergency Preparedness | | 651,175 | 686,207 | 1,600 | 715,974 | 68,533 | 554,475 | | | | |
| Child Labor Enforcement | | 43,995 | 147,346 | 0 | 47,179 | 5,166 | 138,996 | | | | |
| Child Support Enforcement Collections | | 7,762,255 | 17,630,452 | 1,188,250 | 12,766,315 | 9,219,335 | 4,595,307 | | | | |
| Children's Service Commission | | 16,631 | 627 | 0 | 404 | 9 | 16,845 | | | | |
| Children's Trust | | 4,250,891 | 2,608,462 | 158,295 | 3,320,473 | 119,110 | 3,578,065 | | | | |
| Clinical Social Workers | | 568,314 | 285,630 | 0 | 0 | 178,129 | 675,815 | | | | |
| Coal Mine Land Reclamation | | 908,615 | 77,723 | 0 | 137,336 | 17,643 | 831,359 | | | | |
| Committee for Deaf Certification of Interpreters | | 21,517 | 74,525 | 0 | 82,797 | (1,549) | 14,794 | | | | |
| Committee of Professional Counselors | | 416,898 | 411,055 | 0 | 0 | 22,528 | 805,425 | | | | |
| Commodity Council Merchandising | | 24,488 | 178,570 | 0 | 175,874 | 18,593 | 8,591 | | | | |
| Compulsive Gamblers | | 10,125 | 1,615 | 398,074 | 224,955 | 7,919 | 176,940 | | | | |
| Concentrated Animal Feeding Operation | | 154,535 | 34,721 | 0 | 0 | 225 | 189,031 | | | | |
| Confederate Memorial Park | | 130,752 | 4,891 | 0 | 0 | 47 | 135,596 | | | | |
| Conservation Commission | | 17,034,452 | 145,819,433 | 1,004,083 | 126,312,719 | 13,201,333 | 24,343,916 | | | | |
| Correctional Substance Abuse Earning | | 174,670 | 91,571 | 0 | 269 | 648 | 265,324 | | | | |
| County Aid Road Trust | | 116 | 0 | 0 | 0 | 0 | 116 | | | | |
| Crime Victims' Compensation | | 7,750,710 | 5,606,743 | 356 | 5,409,518 | 285,030 | 7,663,261 | | | | |
| Criminal Justice Network/Tech | | 550,912 | 799,599 | 1,276,523 | 405,262 | 1,520,256 | 701,516 | | | | |
| Criminal Record System | | 6,085,569 | 3,850,862 | 0 | 2,221,511 | 741,875 | 6,973,045 | | | | |
| Crippled Children | | 439,710 | 22,262 | 308 | 192,373 | 487 | 269,420 | | | | |
| Deaf Relay Service | | 7,357,731 | 4,090,669 | 0 | 4,875,100 | 88,062 | 6,485,238 | | | | |
| Debt Offset Escrow | | 17,509,907 | 649,216 | 10,452,615 | 4,433,713 | 3,813,182 | 20,364,843 | | | | |
| Dept. of Agriculture-Federal | | 17,180 | 1,798,102 | 0 | 863,072 | 168,013 | 784,197 | | | | |
| Dept. of Corrections-Federal | | 2,464,906 | 9,271,108 | 0 | 9,799,852 | 1,824,680 | 111,482 | | | | |
| Dept. of Economic Dev. Administrative | | 221,602 | 21,633 | 1,507,677 | 1,125,958 | 417,169 | 207,785 | | | | |
| Dept. of Economic Dev. -Comm. Dev. Bldg. Gmt. Pass-thru | | 35,736 | 34,580,142 | 0 | 32,764,938 | 5,404 | 1,845,536 | | | | |
| Dept. of Economic Dev. -Comm. Dev. Block Grant Admin. | | 46,477 | 904,125 | 0 | 677,587 | 269,031 | 3,994 | | | | |
| Dept. of Economic Dev. -Council Arts Federal and Other | | 12,242 | 464,387 | 0 | 370,660 | 92,135 | 13,834 | | | | |

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
 FUND BALANCES
 FOR YEAR ENDED JUNE 30, 2002

| Fund | Balance | | Receipts | | Interagency Billings & Receipts | | Disbursements | | Interagency Billings & Disbursements | | Balance June 30, 2002 |
|---|---------------|--|-------------|-------------|---------------------------------|-------------|---------------|-------------|--------------------------------------|--|-----------------------|
| | June 30, 2001 | | Receipts | By Transfer | By Warrant | By Transfer | By Transfer | By Transfer | | | |
| (continued from previous page) | | | | | | | | | | | |
| Dept. of Economic Dev.-Federal and Other | \$ 29,062 | | 198,918 | 16,908 | 111,263 | 34,092 | 99,533 | | | | |
| Dept. of Economic Dev.-Missouri Council Arts Fed. and Other | 129 | | 0 | 0 | 0 | 0 | 129 | | | | |
| Dept. of Economic Dev.-Women's Council-Federal | 5,433 | | 0 | 0 | 0 | 0 | 5,433 | | | | |
| Dept. of Elementary and Secondary Education-Fed. and Other | 1,229,874 | | 550,526,662 | 3,292,233 | 545,417,727 | 8,029,958 | 1,601,084 | | | | |
| Dept. of Health Document Services | 49,851 | | 70,200 | 41 | 13,101 | 83,407 | 23,584 | | | | |
| Dept. of Health Interagency Payments | 223,158 | | 7,328 | 1,907,186 | 1,883,597 | 8,318 | 245,757 | | | | |
| Dept. of Health-Donated | 747,772 | | 1,368,119 | 0 | 1,298,620 | 42,799 | 774,472 | | | | |
| Dept. of Health-Federal | 1,151,129 | | 209,859,369 | 1,013,933 | 199,213,150 | 10,119,295 | 2,691,986 | | | | |
| Dept. of Higher Education-Federal | 26,187 | | 2,864,692 | 25,950 | 1,677,368 | 1,211,133 | 28,328 | | | | |
| Dept. of Insurance Dedicated | 9,190,005 | | 9,009,656 | 0 | 5,925,223 | 2,197,911 | 10,076,527 | | | | |
| Dept. of Labor and Industrial Relations-Administrative | 383,797 | | 143,446 | 17,161,851 | 10,960,904 | 2,879,102 | 3,849,088 | | | | |
| Dept. of Labor and Industrial Relations-Crime Victims' Fed. | 96,268 | | 1,406,044 | 0 | 1,502,990 | (750) | 72 | | | | |
| Dept. of Mental Health-Federal | 55,593,078 | | 86,031,912 | 2,908,824 | 87,346,671 | 26,518,568 | 30,668,575 | | | | |
| Dept. of Natural Resources-Air Pollution Fee | 12,180,479 | | 7,836,807 | 1,542 | 7,183,078 | 2,460,304 | 10,375,446 | | | | |
| Dept. of Natural Resources-Cost Allocation | 858,746 | | 5,590 | 9,838,273 | 7,263,179 | 2,566,572 | 872,858 | | | | |
| Dept. of Natural Resources-Federal and Other | 6,522,883 | | 33,731,122 | 974,859 | 31,232,891 | 5,317,316 | 4,678,657 | | | | |
| Dept. of Natural Resources-Protection | 581,448 | | 39,787 | 0 | 19,424 | 6,558 | 595,253 | | | | |
| Dept. of Public Safety-Federal | 338,119 | | 32,688,220 | 0 | 31,520,230 | 1,386,150 | 119,959 | | | | |
| Dept. of Public Safety-Highway Safety | 128,543 | | 8,684,083 | 0 | 8,337,457 | 347,842 | 127,327 | | | | |
| Dept. of Public Safety-Juvenile Acct Incentive Block Grant | 5,195,957 | | 8,964,927 | 0 | 5,516,448 | 123,383 | 8,521,053 | | | | |
| Dept. of Revenue Information | 512,115 | | 2,041,732 | 0 | 800,668 | 1,188,066 | 565,113 | | | | |
| Dept. of Revenue-Federal | 212,081 | | 495,811 | 0 | 486,582 | 13,520 | 207,790 | | | | |
| Dept. of Social Services | 1,127,274 | | 1,291 | 0 | 2,836 | 1,125,729 | 0 | | | | |
| Dept. of Social Services Federal and Other | 14,567,652 | | 640,322,498 | 8,364,754 | 578,376,839 | 69,177,929 | 15,700,136 | | | | |
| Dept. of Social Services-Admin. Trust | 736,244 | | 228,886 | 4,663,531 | 5,159,609 | 299,103 | 169,949 | | | | |
| Dept. of Social Services-Educational Improvement | 2,855,751 | | 5,681,551 | 0 | 3,718,307 | 1,216,898 | 3,602,097 | | | | |
| Design and Construction-Donated | 9 | | 0 | 0 | 0 | 0 | 9 | | | | |
| Dietitian | 93,820 | | 290,410 | 0 | 0 | 57,885 | 326,345 | | | | |
| Division of Aging Donations | 1,599 | | 0 | 0 | 0 | 0 | 1,599 | | | | |
| Division of Aging Elderly Home Delivered Meals Trust | 101,748 | | 5,044 | 100,980 | 101,648 | 12,058 | 94,066 | | | | |
| Division of Aging Federal and Other | 1,891,908 | | 10,536 | 0 | 152 | 1,902,198 | 94 | | | | |
| Division of Credit Unions | 359,639 | | 974,018 | 0 | 804,385 | 248,337 | 280,935 | | | | |
| Division of Family Services Donations | 272,833 | | 11,385 | 0 | 103,696 | 188 | 180,334 | | | | |
| Division of Finance | 673,350 | | 6,442,072 | 172,975 | 4,860,516 | 2,132,877 | 295,004 | | | | |
| Division of Job Development and Training | 2,619,964 | | 86,430,669 | 3,049,422 | 80,525,357 | 10,903,005 | 671,693 | | | | |

TREASURER OF THE STATE OF MISSOURI
 FUND BALANCES
 FOR YEAR ENDED JUNE 30, 2002

| Fund | Balance | | Receipts | | Interagency Billings & Receipts | | Disbursements | | Interagency Billings & Disbursements | | Balance June 30, 2002 |
|--|---------------|--|-------------|-------------|---------------------------------|-------------|---------------|-------------|--------------------------------------|--|-----------------------|
| | June 30, 2001 | | Receipts | By Transfer | By Warrant | By Transfer | By Transfer | By Transfer | | | |
| (continued from previous page) | | | | | | | | | | | |
| Division of Labor Standards-Federal | \$ 13,616 | | 1,147,518 | 41,523 | 932,034 | 256,775 | 13,848 | | | | |
| Division of Savings and Loan Supervision | 40,692 | | 27,314 | 0 | 0 | 38,995 | 29,011 | | | | |
| Division of Tourism Suppl. Revenue | 4,184,762 | | 4,705 | 16,086,259 | 15,466,650 | 694,416 | 4,114,660 | | | | |
| Division of Veterans Affairs-Federal | 249,268 | | 5,227,196 | 0 | 4,371,299 | 348,055 | 757,110 | | | | |
| Division of Youth Services-Federal and Other | 649,000 | | 9,862 | 0 | 9,959 | 648,892 | 11 | | | | |
| Domestic Relations Resolution | 569,705 | | 231,985 | 0 | 156,202 | 4,092 | 641,396 | | | | |
| Dry-Cleaning Environmental Responsibility Trust | 208,690 | | 617,619 | 0 | 0 | 1,289 | 825,020 | | | | |
| Early Childhood Development, Education, and Care | 43,821,122 | | 1,807,659 | 31,746,595 | 40,036,549 | 4,662,169 | 32,676,658 | | | | |
| Economy Rate Television Service | 50 | | 0 | 0 | 0 | 50 | 0 | | | | |
| Elevator Safety | 85,906 | | 145,596 | 0 | 0 | 86,436 | 145,066 | | | | |
| Endowed Care Cemetery | 218,963 | | 137,306 | 0 | 0 | 100,621 | 255,648 | | | | |
| Energy Set-Aside Program | 22,336,182 | | 3,811,570 | 0 | 4,290,848 | 289,611 | 21,567,293 | | | | |
| Escheats | 6,872,791 | | 1,051,076 | 0 | 430,693 | 638,780 | 6,854,394 | | | | |
| Excellence in Education | 1,099,804 | | 1,616,106 | 191,280 | 1,387,137 | 93,160 | 1,426,893 | | | | |
| Facilities Maintenance Reserve | 30,966,318 | | 1,013,885 | 0 | 20,688,292 | 1,086,982 | 10,204,929 | | | | |
| Fair Share | 2,105,984 | | 22,887,657 | 0 | 23,006,606 | 0 | 1,987,035 | | | | |
| Family Support Loan Program | 114,995 | | 64,994 | 0 | 62,654 | 722 | 116,613 | | | | |
| Federal and Other | 2,849 | | 579,801 | 0 | 564,046 | 3,901 | 14,703 | | | | |
| Federal Drug Seizure | 2,237,473 | | 334,591 | 0 | 0 | 1,276,871 | 1,295,193 | | | | |
| Federal Reimbursement Allowance | 23,147,140 | | 439,933,594 | 242,519,076 | 449,019,452 | 242,601,500 | 13,978,858 | | | | |
| Federal Student Loan Reserve | 26,959,150 | | 58,712,452 | 2,239,063 | 49,926,754 | 17,497,284 | 20,486,627 | | | | |
| Federal Surplus Property | 1,690,580 | | 2,318,452 | 0 | 2,077,977 | 281,794 | 1,649,261 | | | | |
| FEIMA-Crime Insurance Program | 0 | | 400,000 | 0 | 400,000 | 0 | 0 | | | | |
| Fine Collectors Center Internal Revolving | 10,129 | | 912 | 0 | 0 | 10,191 | 850 | | | | |
| Firing Range Fee | 1,434 | | 0 | 0 | 0 | 0 | 1,434 | | | | |
| Fourth State Building A98 | 15,350,155 | | 556,053 | 0 | 4,145,123 | 104,091 | 11,656,994 | | | | |
| Fourth State Building B&I Ser. A95 | 6,112,982 | | 225,429 | 5,334,958 | 5,735,320 | 0 | 5,938,049 | | | | |
| Fourth State Building B&I Ser. A96 | 10,142,669 | | 373,351 | 8,832,405 | 9,511,413 | 0 | 9,837,012 | | | | |
| Fourth State Building B&I Ser. A98 | 3,804,230 | | 141,941 | 3,291,533 | 3,563,038 | 0 | 3,674,666 | | | | |
| Gaming Commission | 4,690,850 | | 57,753,025 | 2,907 | 13,141,900 | 45,094,194 | 4,210,688 | | | | |
| Gaming Commission Bingo | 2,537 | | 0 | 0 | 0 | 2,537 | 0 | | | | |
| Gaming Proceeds for Education | 13,416,743 | | 217,678,333 | 0 | 411,220 | 213,845,616 | 16,838,240 | | | | |
| Gear-Up Scholarship | 0 | | 1,344,956 | 0 | 42,275 | 0 | 1,302,681 | | | | |
| General Revenue Reimbursements | 6,500,746 | | 23,957,632 | 19,354,640 | 11,477,360 | 26,422,482 | 11,913,176 | | | | |
| Governor's Committee on Employment of the Handicapped-Fed. | 704,495 | | 632,280 | 194,318 | 674,028 | 657,481 | 199,584 | | | | |

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
 FUND BALANCES
 FOR YEAR ENDED JUNE 30, 2002

| Fund | Balance | | Receipts | | Interagency Billings & Receipts | | Disbursements | | Interagency Billings & Disbursements | | Balance June 30, 2002 |
|---|---------------|--|-------------|-------------|---------------------------------|-------------|---------------|-------------|--------------------------------------|--|-----------------------|
| | June 30, 2001 | | Receipts | By Transfer | By Warrant | By Transfer | By Warrant | By Transfer | | | |
| (continued from previous page) | | | | | | | | | | | |
| Grade Crossing Safety Account | \$ 4,872,583 | | 1,206,567 | 0 | 1,413,254 | 11,517 | 1,413,254 | 11,517 | 4,654,379 | | |
| Grain Inspection Fees | 340,235 | | 1,608,205 | 0 | 1,132,464 | 364,111 | 1,132,464 | 364,111 | 451,865 | | |
| Guaranty Agency Operating | 6,970,924 | | 5,338,201 | 11,110,758 | 12,843,856 | 3,048,360 | 12,843,856 | 3,048,360 | 7,527,667 | | |
| Handicapped Children's Trust | 23 | | 0 | 0 | 0 | 0 | 0 | 0 | 23 | | |
| Hazardous Waste | 962,798 | | 2,895,510 | 19,895 | 1,948,821 | 853,347 | 1,948,821 | 853,347 | 1,076,035 | | |
| Hazardous Waste Remedial | 2,829,817 | | 2,363,238 | 0 | 1,628,274 | 981,852 | 1,628,274 | 981,852 | 2,582,929 | | |
| Health Access Incentive | 582,825 | | 128,911 | 4,139,893 | 4,040,842 | 57,396 | 4,040,842 | 57,396 | 753,391 | | |
| Health Initiatives | 8,298,720 | | 32,443,024 | 0 | 29,909,224 | 4,985,209 | 29,909,224 | 4,985,209 | 5,847,311 | | |
| Health Spa Regulatory | 76,161 | | 11,500 | 0 | 0 | 41 | 0 | 41 | 87,620 | | |
| Healthy Families Trust | 211,330,653 | | 172,679,543 | 0 | 0 | 384,010,196 | 0 | 384,010,196 | 0 | | |
| Healthy Families Trust-Early Child Care Account | 0 | | 0 | 9,671,940 | 8,883,281 | 0 | 8,883,281 | 0 | 788,659 | | |
| Healthy Families Trust-Health Care Account | 0 | | 0 | 79,220,992 | 72,372,802 | 2,846 | 72,372,802 | 2,846 | 6,845,344 | | |
| Healthy Families Trust-Life Sciences Account | 0 | | 0 | 400,000 | 388,270 | 0 | 388,270 | 0 | 11,730 | | |
| Healthy Families Trust-Senior Prescription Account | 0 | | 0 | 63,200,000 | 0 | 2,352,773 | 0 | 2,352,773 | 60,847,227 | | |
| Hearing Instrument Specialist | 91,419 | | 73,591 | 0 | 0 | 64,989 | 0 | 64,989 | 100,021 | | |
| Higher Education PL 105-33 Interest Account | 2,052,239 | | 1,097,565 | 0 | 812,656 | 29,618 | 812,656 | 29,618 | 2,307,530 | | |
| Higher Education PL 105-33 Recall Account | 25,937,336 | | 0 | 6,484,334 | 0 | 0 | 0 | 0 | 32,421,670 | | |
| Highway Patrol Academy | 464,004 | | 380,951 | 61,249 | 411,160 | 8,400 | 411,160 | 8,400 | 486,644 | | |
| Highway Patrol Inspection | 2,519,684 | | 1,400,542 | 0 | 37,725 | 7,835 | 37,725 | 7,835 | 3,874,666 | | |
| Highway Patrol Motor Vehicle Revolving | 4,517,360 | | 4,842,977 | 273,025 | 5,712,243 | 55,864 | 5,712,243 | 55,864 | 3,865,255 | | |
| Historic Preservation Revolving | 1,471,854 | | 67,481 | 0 | 91,882 | 56,690 | 91,882 | 56,690 | 1,390,763 | | |
| House of Representatives Revolving | 81 | | 36,872 | 0 | 23,493 | 239 | 23,493 | 239 | 13,221 | | |
| Human Rights Commission-Federal | 1,392,396 | | 303,172 | 0 | 706,050 | 314,879 | 706,050 | 314,879 | 674,639 | | |
| Independent Living Center | 404,257 | | 318,608 | 0 | 191,034 | 1,988 | 191,034 | 1,988 | 529,843 | | |
| Inmate Incarcerated Reimbursement Account Revolving | 184,618 | | 61,054 | 0 | 21,644 | 11,935 | 21,644 | 11,935 | 212,093 | | |
| Inmate Revolving | 2,556,897 | | 3,022,706 | 0 | 3,815,637 | 303,639 | 3,815,637 | 303,639 | 1,460,327 | | |
| Insurance Examiners | 523,237 | | 8,056,419 | 0 | 6,442,267 | 1,487,529 | 6,442,267 | 1,487,529 | 649,860 | | |
| Intergovernmental Transfer | 2,000,000 | | 363,058,966 | 63,827,875 | 279,510,176 | 122,899,355 | 279,510,176 | 122,899,355 | 26,477,310 | | |
| Interior Design Council | 19,975 | | 9,530 | 0 | 0 | 1,049 | 0 | 1,049 | 28,456 | | |
| International Trade Show Revolving | 67,835 | | 84,662 | 0 | 71,068 | 5,920 | 71,068 | 5,920 | 75,509 | | |
| Judiciary Education and Training | 194,488 | | 480 | 3,226,075 | 2,593,270 | 235,886 | 2,593,270 | 235,886 | 591,887 | | |
| Kid's Chance Scholarship | 105,710 | | 4,737 | 50,000 | 0 | 27 | 0 | 27 | 160,420 | | |
| Landscaping Architectural Council | 15,662 | | 51,945 | 0 | 0 | 30,174 | 0 | 30,174 | 37,433 | | |
| Legal Defense and Defender | 163,647 | | 830,631 | 0 | 745,972 | 41,424 | 745,972 | 41,424 | 206,882 | | |
| Legal Services for Low Income | 0 | | 2,450 | 1,760,830 | 750,000 | 0 | 750,000 | 0 | 1,013,280 | | |

TREASURER OF THE STATE OF MISSOURI
 FUND BALANCES
 FOR YEAR ENDED JUNE 30, 2002

| Fund | Balance | | Receipts | | Interagency Billings & Receipts | | Disbursements | | Interagency Billings & Disbursements | | Balance June 30, 2002 |
|---|---------------|--|-------------|-------------|---------------------------------|-------------|---------------|------------|--------------------------------------|--|-----------------------|
| | June 30, 2001 | | Receipts | By Transfer | By Warrant | By Transfer | By Transfer | By Warrant | By Transfer | | |
| (continued from previous page) | | | | | | | | | | | |
| Library Networking Fund | \$ 15,104 | | 9,840 | 431,569 | 378,649 | 3,315 | | | | | 74,549 |
| Lieutenant Governor-Federal and Other | 14,367 | | 2,918,675 | 5,536 | 2,897,537 | 40,876 | | | | | 165 |
| Light Rail Safety | 30 | | 0 | 0 | 0 | 30 | | | | | 0 |
| Livestock Brands | 9,104 | | 15,412 | 0 | 16,705 | 7,811 | | | | | 0 |
| Livestock Dealer Law Enforcement and Administration | 45 | | 887 | 0 | 488 | 93 | | | | | 351 |
| Livestock Sales and Markets Fees | 74 | | 13,163 | 0 | 11,492 | 1,710 | | | | | 35 |
| Local Records Preservation | 1,141,354 | | 1,788,224 | 0 | 1,508,373 | 445,130 | | | | | 976,075 |
| Lottery Enterprise | 12,690,946 | | 283,917,810 | 0 | 118,911,608 | 162,817,564 | | | | | 14,879,584 |
| Lottery Proceeds | 30,556,966 | | 5,563 | 160,092,441 | 175,091,609 | 5,159 | | | | | 15,558,202 |
| Mammography | 274,339 | | 101,343 | 0 | 30,606 | 8,742 | | | | | 336,334 |
| Manufactured Housing | 263,293 | | 379,231 | 0 | 380,342 | 130,017 | | | | | 132,165 |
| Marquerite Ross Barnett Scholar | 65,027 | | 93,661 | 484,973 | 519,446 | 2,349 | | | | | 121,866 |
| Marital and Family Therapy | 56,437 | | 30,671 | 0 | 0 | 36,138 | | | | | 50,970 |
| Marketing Development | 348,236 | | 663,517 | 20,164 | 505,697 | 43,345 | | | | | 482,875 |
| Massage Therapy | 300,677 | | 73,951 | 0 | 0 | 93,132 | | | | | 281,496 |
| MCSAP/Division of Transportation-Federal | 877 | | 787,272 | 24,000 | 595,516 | 201,356 | | | | | 15,277 |
| Medicaid Fraud Reimbursement | 5,000 | | 0 | 0 | 0 | 0 | | | | | 5,000 |
| Medical School Loan Repayment Program | 153,819 | | 3,711 | 0 | 50,000 | 124 | | | | | 107,406 |
| Mental Health Earnings | 552,617 | | 1,899,551 | 63,918 | 1,946,048 | 53,061 | | | | | 516,977 |
| Mental Health Housing Trust | 4,702 | | 176 | 0 | 0 | 2 | | | | | 4,876 |
| Mental Health Institution Gift Trust | 3,955,680 | | 7,915,678 | 0 | 7,530,819 | 112,028 | | | | | 4,228,511 |
| Mental Health-PSD-General Revenue | 776,271 | | 649,002 | 7,544,209 | 8,377,269 | 357,185 | | | | | 235,028 |
| Meramac-Onondaga State Parks | 1,034,425 | | 38,774 | 0 | 12,286 | 7,004 | | | | | 1,053,909 |
| Merchandising Practices Revolving | 3,277,364 | | 1,878,808 | 0 | 1,328,247 | 510,563 | | | | | 3,317,362 |
| Metallic Minerals Waste Management | 216,708 | | 82,553 | 0 | 83,489 | 40,429 | | | | | 175,343 |
| Microfilming Service Revolving Trust | 35,768 | | 0 | 0 | 0 | 35,768 | | | | | 0 |
| Mined Land Reclamation | 3,839,690 | | 393,312 | 0 | 383,007 | 105,459 | | | | | 3,744,536 |
| Missouri Air Emission Reduction | 1,748,643 | | 1,751,125 | 0 | 773,364 | 443,847 | | | | | 2,282,557 |
| Missouri Air Pollution Control | 65,106 | | 52,257 | 0 | 16,292 | 23,636 | | | | | 77,435 |
| Missouri Alternative Fuel Vehicle Loan | 0 | | 31 | 300,000 | 0 | 0 | | | | | 300,031 |
| Missouri Arts Council | 8,928,801 | | 386,677 | 1,737,846 | 763,664 | 56,452 | | | | | 10,233,208 |
| Missouri Board of Occupational Therapy | 444,509 | | 93,792 | 0 | 0 | 121,268 | | | | | 417,033 |
| Missouri Breeders | 78,342 | | 2,932 | 0 | 0 | 39 | | | | | 81,235 |
| Missouri Business Mod. and Sud. Resp. Job Ret. | 4,962,021 | | 0 | 0 | 1,604,700 | 1,812,740 | | | | | 1,544,581 |
| Missouri CASH | 0 | | 57,320 | 0 | 0 | 0 | | | | | 57,320 |

TREASURER OF THE STATE OF MISSOURI
 FUND BALANCES
 FOR YEAR ENDED JUNE 30, 2002

| Fund | Balance | | Receipts | | Interagency Billings & Receipts | | Disbursements | | Interagency Billings & Disbursements | | Balance June 30, 2002 |
|--|---------------|--|-------------|-------------|---------------------------------|-------------|---------------|-------------|--------------------------------------|--|-----------------------|
| | June 30, 2001 | | Receipts | By Transfer | By Warrant | By Transfer | By Transfer | By Transfer | | | |
| (continued from previous page) | | | | | | | | | | | |
| Missouri College Guarantee | \$ 4,802,651 | | 469,407 | 6,425,000 | 10,384,955 | 32,851 | 1,279,252 | | | | |
| Missouri Community College Job Training Program | 7,428 | | 10,708,511 | 0 | 10,708,511 | 0 | 7,428 | | | | |
| Missouri Consolidated Health Care Plan Benefit | 6,381,838 | | 0 | 224,041,977 | 230,412,316 | 0 | 11,499 | | | | |
| Missouri Crime Prevention Information | 6,458 | | 8,475 | 0 | 2,269 | 125 | 12,539 | | | | |
| Missouri Dental Board | 408,942 | | 665,246 | 0 | 452,124 | 188,082 | 433,982 | | | | |
| Missouri Disaster | 59,556 | | 20,811,381 | 0 | 20,854,439 | 14,825 | 1,673 | | | | |
| Missouri Horse Racing Commission | 68 | | 0 | 0 | 0 | 68 | 0 | | | | |
| Missouri Housing Trust | 3,972,815 | | 5,300,661 | 0 | 3,972,815 | 41,498 | 5,259,163 | | | | |
| Missouri Humanities Council Trust | 1,469,871 | | 59,225 | 289,551 | 0 | 441 | 1,818,206 | | | | |
| Missouri Job Development | 1,459,978 | | 58,247 | 4,281,627 | 5,437,198 | 216,109 | 146,545 | | | | |
| Missouri Main Street Program | 4,177 | | 0 | 81,525 | 81,525 | 0 | 4,177 | | | | |
| Missouri National Guard Training Site | 99,878 | | 312,293 | 1,407 | 301,775 | 4,138 | 107,665 | | | | |
| Missouri National Guard Trust | 3,583,921 | | 242,065 | 3,049,839 | 3,244,083 | 271,599 | 3,360,143 | | | | |
| Missouri Office of Prosecution Services | 64,200 | | 279,404 | 0 | 149,684 | 29,497 | 164,423 | | | | |
| Missouri Office of Prosecution Services Revolving | 23,100 | | 104,152 | 0 | 78,429 | 8,814 | 40,009 | | | | |
| Missouri Prospective Teachers Loan | 16,259 | | 3,851 | 0 | 0 | 0 | 20,110 | | | | |
| Missouri Public Broadcast Company SP | 216,419 | | 0 | 398,211 | 398,211 | 216,419 | 0 | | | | |
| Missouri Public Health Services | 306,295 | | 1,416,509 | 0 | 1,328,882 | 286,804 | 107,118 | | | | |
| Missouri Qualified Fuel Ethanol Prod | 0 | | 0 | 4,896,521 | 4,896,521 | 0 | 0 | | | | |
| Missouri Real Estate Commission | 3,244,714 | | 1,827,667 | 0 | 781,752 | 840,294 | 3,450,335 | | | | |
| Missouri Senior RX | 0 | | 334,492 | 2,352,773 | 415,454 | 72,827 | 2,198,984 | | | | |
| Missouri State Employees Deferred Comp. Incentive Plan | (635) | | 225 | 11,751,724 | 11,750,351 | 0 | 963 | | | | |
| Missouri Student Grant Program Gift | 0 | | 50,000 | 0 | 0 | 50,000 | 0 | | | | |
| Missouri Supplemental Tax Increments Finance | 0 | | 0 | 523,944 | 522,972 | 972 | 0 | | | | |
| Missouri Technology Investment | 22,765 | | 0 | 3,015,541 | 3,001,681 | 30,847 | 5,778 | | | | |
| Missouri Veterans Homes | 941,429 | | 33,550,145 | 7,820,000 | 32,862,013 | 9,421,744 | 27,817 | | | | |
| Missouri Water Development | 0 | | 0 | 599,382 | 599,381 | 1 | 0 | | | | |
| Missouri Wine Marketing and Research Development | 32 | | 8,678 | 0 | 8,613 | 97 | 0 | | | | |
| Motor Fuel Tax | 2,104,108 | | 700,896,277 | 0 | 175,914,612 | 526,411,240 | 674,533 | | | | |
| Motor Vehicle Commission | 1,788,175 | | 995,156 | 0 | 381,135 | 483,585 | 1,918,611 | | | | |
| Motorcycle Safety Trust | 284 | | 2,278 | 0 | 0 | 25 | 2,537 | | | | |
| Multimodal Operations Federal | 587,638 | | 22,807,676 | 0 | 22,580,379 | 25,471 | 789,464 | | | | |
| National Endow Hum Sv American Treasures General | 0 | | 73,743 | 0 | 73,743 | 0 | 0 | | | | |
| Natural Resources Document Services | 209,630 | | 559,736 | 660,223 | 747,881 | 110,254 | 571,454 | | | | |
| Nursing Facility Federal Reimbursement Allowance | 5,216,824 | | 185,830,564 | 114,197,544 | 183,149,454 | 115,616,544 | 6,478,934 | | | | |

TREASURER OF THE STATE OF MISSOURI
 FUND BALANCES
 FOR YEAR ENDED JUNE 30, 2002

| Fund | Balance June 30, 2001 | Receipts | | Interagency Billings & Receipts | | Disbursements | | Interagency Billings & Disbursements | | Balance June 30, 2002 |
|---|--------------------------|-------------|-------------|---------------------------------------|------------|---------------|-------------|--|--|--------------------------|
| | | | | By Transfer | | By Warrant | By Transfer | | | |
| (continued from previous page) | | | | | | | | | | |
| Nursing Facility Quality of Care | \$ 1,793,331 | 1,533,047 | 1,500,000 | 2,415,481 | 490,732 | 1,920,165 | | | | |
| Nursing Loan Repayment | 987,824 | 155,943 | 6,514 | 435,237 | 34,304 | 680,740 | | | | |
| Office of Administration - Federal | 325,238 | 4,100,647 | 0 | 4,160,876 | 28,207 | 236,802 | | | | |
| Office of Administration Revolving Administrative Trust | 12,353,606 | 8,304,650 | 77,609,049 | 78,409,068 | 7,951,264 | 11,906,973 | | | | |
| Oil and Gas Remedial | 14,488 | 0 | 0 | 0 | 0 | 14,488 | | | | |
| Organ Donor Program | 894,291 | 277,539 | 0 | 205,599 | 43,710 | 922,521 | | | | |
| Outstanding Schools Trust | 155,180,181 | 4,236,141 | 451,300,000 | 541,740,763 | 92,989 | 68,882,570 | | | | |
| Pansey Johnson-Travis Memorial State Gardens Trust | 15,707 | 1,918 | 0 | 0 | 0 | 17,625 | | | | |
| Parks Sales Tax | 12,663,374 | 36,743,146 | 4,167 | 26,839,643 | 11,948,232 | 10,622,812 | | | | |
| Peace Officers Standards and Training Commission | 1,196,827 | 1,376,073 | 0 | 1,277,768 | 13,425 | 1,281,707 | | | | |
| Petroleum Inspection | 2,066,377 | 2,507,813 | 0 | 1,599,443 | 516,950 | 2,457,797 | | | | |
| Petroleum Storage Tank Insurance | 38,890,913 | 19,843,740 | 7,400 | 20,474,772 | 1,024,061 | 37,243,220 | | | | |
| Petroleum Violation Escrow | 6,434,342 | 266,428 | 0 | 82,903 | 5,082,374 | 1,535,493 | | | | |
| Petroleum Violation Escrow Interest SA | 2,730 | 14,785 | 762,592 | 192,947 | 145,277 | 441,883 | | | | |
| Pharmacy Rebate | 1,481,917 | 55,032,024 | 8 | 43,306,157 | 540,128 | 12,667,664 | | | | |
| Post Closure | 142,473 | 5,344 | 0 | 2,944 | 251 | 144,622 | | | | |
| Premium | 23,169 | 309,749 | 83 | 302,333 | 2,636 | 28,032 | | | | |
| Proceeds of Surplus Property Sales | 504,659 | 935,450 | 0 | 1,380,973 | 26,536 | 32,600 | | | | |
| Professional Registration Fees | 485,975 | 26,655 | 5,748,576 | 4,263,864 | 1,803,294 | 194,048 | | | | |
| Property Reuse | 4,102,947 | 142,276 | 0 | 1,000,000 | 1,436 | 3,243,787 | | | | |
| Public Service Commission | 465,196 | 15,684,170 | 0 | 12,524,264 | 3,448,157 | 176,945 | | | | |
| Railroad Expense | 31,306 | 1,083,480 | 0 | 493,869 | 324,307 | 296,610 | | | | |
| Real Estate Appraisers | 371,779 | 662,144 | 0 | 0 | 361,632 | 672,291 | | | | |
| Residential Mortgage Licensing | 674,432 | 298,523 | 0 | 0 | 328,685 | 644,270 | | | | |
| Respiratory Care Practitioners | 213,344 | 157,279 | 0 | 0 | 123,070 | 247,553 | | | | |
| Safe Drinking Water | 3,829,548 | 2,888,440 | 180 | 2,228,710 | 1,041,588 | 3,447,870 | | | | |
| School Building Revolving | 3,461,475 | 1,593,418 | 0 | 0 | 0 | 5,054,893 | | | | |
| School District Bond | 8,728,542 | 0 | 0 | 7,000,000 | 0 | 1,728,542 | | | | |
| School District Trust | 48,897,467 | 669,111,495 | 0 | 665,079,037 | 2,500,000 | 50,429,925 | | | | |
| School for the Blind Trust | 29,455 | 1,129,243 | 0 | 1,101,265 | 1,869 | 55,564 | | | | |
| School for the Deaf Trust | 34,693 | 49,259 | 0 | 11,500 | 0 | 72,452 | | | | |
| Scrap Tire Subaccount | 4,149,263 | 2,104,692 | 0 | 2,143,303 | 291,272 | 3,819,380 | | | | |
| Secretary of State Institution Gift Trust | 261,357 | 7,680 | 0 | 185,685 | 83,023 | 329 | | | | |
| Secretary of State Investor Education | 232,932 | 154,470 | 0 | 0 | 211 | 387,191 | | | | |
| Secretary of State Records-Federal | 0 | 145,185 | 0 | 145,185 | 0 | 0 | | | | |

TREASURER OF THE STATE OF MISSOURI
 FUND BALANCES
 FOR YEAR ENDED JUNE 30, 2002

| Fund | Balance | | Receipts | | Interagency Billings & Receipts | | Disbursements | | Interagency Billings & Disbursements | | Balance June 30, 2002 |
|--|---------------|--|-------------|-------------|---------------------------------|-------------|---------------|-------------|--------------------------------------|--|-----------------------|
| | June 30, 2001 | | Receipts | By Transfer | By Warrant | By Transfer | By Transfer | By Transfer | | | |
| (continued from previous page) | | | | | | | | | | | |
| Secretary of State Technology Trust | \$ 3,294,150 | | 2,412,910 | 0 | 2,045,956 | 317,969 | 2,045,956 | 317,969 | 3,343,135 | | |
| Secretary of State-Federal | 85,390 | | 2,714,165 | 0 | 2,500,510 | 268,379 | 2,500,510 | 268,379 | 30,666 | | |
| Secretary of State-Wolfner State Library | 204,201 | | 10,767 | 0 | 0 | 3,447 | 0 | 3,447 | 211,521 | | |
| Senate Revolving | 56,494 | | 25,114 | 0 | 0 | 51,731 | 0 | 51,731 | 29,877 | | |
| Services to Victims | 3,321,516 | | 3,586,211 | 356 | 3,168,901 | 27,245 | 3,168,901 | 27,245 | 3,711,937 | | |
| Single-Purpose Animal Facility Loan | 459,341 | | 124,987 | 0 | 63,356 | 54,499 | 63,356 | 54,499 | 466,473 | | |
| Smith Memorial Endowment | 424,095 | | 15,588 | 0 | 26,432 | 172 | 26,432 | 172 | 413,079 | | |
| Social Security Contributions (OASDHI) | 61,784 | | 0 | 139,217,037 | 139,167,241 | 794 | 139,167,241 | 794 | 110,786 | | |
| Soil and Water Sales Tax | 20,321,198 | | 37,099,269 | 8,862 | 35,650,080 | 1,516,436 | 35,650,080 | 1,516,436 | 20,262,813 | | |
| Solid Waste Management | 13,117,319 | | 11,752,163 | 0 | 11,029,921 | 863,254 | 11,029,921 | 863,254 | 12,976,307 | | |
| Special Employment Security | 6,229,440 | | 2,689,343 | 0 | 4,355,000 | 274,719 | 4,355,000 | 274,719 | 4,289,064 | | |
| Spinal Cord Injury | 0 | | 144,838 | 0 | 0 | 0 | 0 | 0 | 144,838 | | |
| State Auditor Revolving Trust | 608,879 | | 256,862 | 58,125 | 382,232 | 113,930 | 382,232 | 113,930 | 427,704 | | |
| State Auditor-Federal | 593,843 | | 187,089 | 174,537 | 262,787 | 71,853 | 262,787 | 71,853 | 620,829 | | |
| State Board of Architects, Engineers, and Land Surveyors | 469,844 | | 1,076,799 | 0 | 655,200 | 449,234 | 655,200 | 449,234 | 442,209 | | |
| State Board of Nursing | 3,983,339 | | 2,525,000 | 0 | 1,510,882 | 1,242,076 | 1,510,882 | 1,242,076 | 3,755,381 | | |
| State Comm of Interpreters | 39,883 | | 42,055 | 0 | 0 | 18,070 | 0 | 18,070 | 63,868 | | |
| State Committee of Psychologists | 406,025 | | 638,387 | 0 | 0 | 220,045 | 0 | 220,045 | 824,367 | | |
| State Court-Admin Revolving | 15,388 | | 26,007 | 0 | 17,781 | 4,919 | 17,781 | 4,919 | 18,695 | | |
| State Document Preservation | 50,684 | | 10,832 | 0 | 20,897 | 6,850 | 20,897 | 6,850 | 33,769 | | |
| State Elections Subsidy | 7,102 | | 79,210 | 709,990 | 740,008 | 10,345 | 740,008 | 10,345 | 45,949 | | |
| State Emergency Management-Federal and Other | 2,456,800 | | 3,475,685 | 55,000 | 3,264,267 | 349,584 | 3,264,267 | 349,584 | 2,373,634 | | |
| State Employee Voluntary Life Insurance | 0 | | 858,012 | 0 | 858,012 | 0 | 858,012 | 0 | 0 | | |
| State Facility Maintenance and Operation | 1,291,599 | | 161,597 | 21,021,144 | 19,127,821 | 2,842,520 | 19,127,821 | 2,842,520 | 503,999 | | |
| State Fair Fees | 100,658 | | 3,541,047 | 5,725 | 3,354,677 | 129,374 | 3,354,677 | 129,374 | 163,379 | | |
| State Fair Trust | 1,464 | | 4,126 | 0 | 2,150 | 31 | 2,150 | 31 | 3,409 | | |
| State Forensic Laboratory | 31,820 | | 250,058 | 0 | 222,164 | 4,810 | 222,164 | 4,810 | 54,904 | | |
| State Highways and Transportation Department | 31,064,725 | | 214,351,728 | 527,372,085 | 516,333,282 | 214,793,753 | 516,333,282 | 214,793,753 | 41,661,503 | | |
| State Institutions for Gift Trust | 55,473 | | 6,393 | 0 | 6,265 | 567 | 6,265 | 567 | 55,034 | | |
| State Land Survey Program | 1,107,543 | | 1,764,050 | 0 | 1,038,272 | 605,579 | 1,038,272 | 605,579 | 1,227,742 | | |
| State Legal Expense | 1,794 | | 6,481 | 3,384,128 | 3,368,646 | 21,065 | 3,368,646 | 21,065 | 2,682 | | |
| State Milk Board | 203,054 | | 1,380,978 | 0 | 1,316,057 | 64,895 | 1,316,057 | 64,895 | 203,080 | | |
| State Parks Earnings | 3,617,061 | | 7,101,646 | 219,694 | 6,074,625 | 1,198,434 | 6,074,625 | 1,198,434 | 3,665,342 | | |
| State Public Defender Federal and Other | 19,909 | | 0 | 0 | 0 | 0 | 0 | 0 | 19,909 | | |
| State Public School | 64,860 | | 845,194 | 628,813 | 1,525,643 | 0 | 1,525,643 | 0 | 13,224 | | |

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
 FUND BALANCES
 FOR YEAR ENDED JUNE 30, 2002

| Fund | Balance | | Receipts | | Interagency Billings & Receipts | | Disbursements | | Interagency Billings & Disbursements | | Balance June 30, 2002 |
|---|---------------|--|---------------|---------------|---------------------------------|-------------|---------------|-------------|--------------------------------------|--|-----------------------|
| | June 30, 2001 | | Receipts | By Transfer | By Warrant | By Transfer | By Transfer | By Transfer | | | |
| (continued from previous page) | | | | | | | | | | | |
| State Retirement Contributions | \$ 8,124,474 | | 96,541 | 209,184,906 | 217,310,451 | 0 | 0 | 95,470 | | | |
| State Road | 253,468,077 | | 1,115,920,620 | 167,145,108 | 1,201,308,318 | 5,909,305 | 0 | 329,316,182 | | | |
| State Road Fund-Series A 2000 | 1,529,058 | | 2,758 | 0 | 1,531,816 | 0 | 0 | 0 | | | |
| State Road Fund-Series A 2001 | 0 | | 207,240,144 | 0 | 207,240,144 | 0 | 0 | 0 | | | |
| State Road Fund-Series A 2002 | 0 | | 206,532,296 | 0 | 115 | 0 | 0 | 206,532,181 | | | |
| State School Money | 934,812 | | 53,233,439 | 1,941,311,770 | 1,971,469,120 | 115,144 | 0 | 23,895,757 | | | |
| State Seminary | 1,651 | | 1,152,000 | 0 | 1,153,651 | 0 | 0 | 0 | | | |
| State Seminary Money | 8 | | 222,767 | 0 | 222,767 | 0 | 0 | 8 | | | |
| State Transportation | 145,061 | | 1,751,656 | 8,116,938 | 9,700,113 | 3,062 | 0 | 310,480 | | | |
| State Transportation Assistance Revolving | 102,818 | | 435,242 | 0 | 273,372 | 5,528 | 0 | 259,160 | | | |
| Statewide Court Automation | 1,814,858 | | 4,342,737 | 441 | 4,677,243 | 464,621 | 0 | 1,016,172 | | | |
| Statutory County Recorder's | 0 | | 3,093,001 | 0 | 0 | 0 | 0 | 3,093,001 | | | |
| Statutory Revision | 386,966 | | 134,823 | 0 | 103,208 | 15,312 | 0 | 403,269 | | | |
| Stormwater Control Bond & Interest-Series A 1999 | 1,604,148 | | 59,602 | 1,402,874 | 1,506,281 | 0 | 0 | 1,560,343 | | | |
| Stormwater Control Bond & Interest-Series A 2001 | 741,514 | | 20,660 | 706,726 | 723,820 | 0 | 0 | 745,080 | | | |
| Stormwater Control-Ser A01-37H | 10,009,130 | | 278,048 | 0 | 0 | 0 | 0 | 10,287,178 | | | |
| Stormwater Control-Ser A99-37H | 19,399,961 | | 673,794 | 0 | 10,980,822 | 0 | 0 | 9,092,933 | | | |
| Student Grant | 414,586 | | 492,011 | 17,125,138 | 17,917,799 | 60,623 | 0 | 53,313 | | | |
| Supreme Court Publications Revolving | 59,568 | | 160,569 | 0 | 37,890 | 52,309 | 0 | 129,938 | | | |
| Supreme Court-Federal and Other | 5,505,976 | | 4,635,046 | 138,726 | 3,571,611 | 3,157,884 | 0 | 3,550,253 | | | |
| Temporary Assistance-Needy Family-Federal | 774,574 | | 177,434,278 | 11,707,804 | 164,824,030 | 22,563,230 | 0 | 2,529,396 | | | |
| Third Party Liability Collect | 504,633 | | 15,693,698 | 12,637,868 | 22,808,093 | 738,716 | 0 | 5,289,390 | | | |
| Third State Bldg. Bond Interest and Sinking-Series A 1992 | 29,291,962 | | 1,087,655 | 25,759,503 | 27,471,045 | 0 | 0 | 28,668,075 | | | |
| Third State Bldg. Bond Interest and Sinking-Series A 1993 | 15,413,967 | | 614,104 | 15,315,013 | 14,417,850 | 0 | 0 | 16,925,234 | | | |
| Third State Bldg. Bond Interest and Sinking-Series A&B 1991 | 9,200,427 | | 315,069 | 6,279,273 | 8,659,418 | 0 | 0 | 7,135,351 | | | |
| Third State Bldg. Trust Federal-Pre Tax Act 1986 | 115 | | 18 | 0 | 0 | 0 | 0 | 133 | | | |
| Title XIX-Federal | 17,400,409 | | 2,489,203,173 | 2,656 | 2,449,827,364 | 14,155,185 | 0 | 42,623,689 | | | |
| Tobacco Prevention | 0 | | 0 | 620,000 | 477,796 | 95,076 | 0 | 47,128 | | | |
| Tort Victims Compensation | 7,463,188 | | 9,236 | 0 | 750,000 | 1,761,848 | 0 | 4,960,576 | | | |
| Tourism Marketing | 0 | | 4,662 | 0 | 4,294 | 13 | 0 | 355 | | | |
| Treasurer's Information | 8,857 | | 3,288 | 0 | 691 | 1,679 | 0 | 9,775 | | | |
| Uncompensated Care | 1,565,140 | | 89,817,843 | 0 | 87,896,844 | 2,525,210 | 0 | 960,929 | | | |
| Underground Storage Tank Regulation Program | 621,766 | | 57,505 | 90 | 161,173 | 98,520 | 0 | 419,668 | | | |
| Unemployment Compensation Administration | 897,666 | | 51,852,743 | 2,646,087 | 29,924,898 | 25,270,851 | 0 | 200,747 | | | |
| Utilicare Stabilization | 22,478 | | 6,089 | 820,000 | 844,000 | 3,387 | 0 | 1,180 | | | |

**TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2002**

| Fund | Balance June 30, 2001 | Receipts | Interagency Billings & Receipts By Transfer | Disbursements By Warrant | Interagency Billings & Disbursements By Transfer | Balance June 30, 2002 |
|--|--------------------------|-----------------------|--|-----------------------------|---|--------------------------|
| (continued from previous page) | | | | | | |
| Veterans' Homes Capital Improvement Trust | \$ 77,618,885 | 3,942,137 | 3,000,000 | 24,050,600 | 8,410,368 | 52,100,054 |
| Veterans' Trust | 465,478 | 22,520 | 65,587 | 55,811 | 8,207 | 489,567 |
| Veterinary Medical Board | 583,998 | 323,399 | 0 | 67,880 | 195,825 | 643,692 |
| Video Instructional Development and Ed Opportunity | 528,876 | 0 | 669,963 | 1,135,237 | 25,934 | 37,668 |
| Vocational Rehabilitation-Federal | 3,504,723 | 110,377,182 | 1,000,000 | 99,768,949 | 8,408,836 | 6,704,120 |
| Wastewater Loan | 1,927,021 | 41,677,569 | 6,052,057 | 48,662,070 | 334,290 | 660,287 |
| Wastewater Loan Revolving | 148,387,527 | 100,948,756 | 2,990,396 | 21,579,016 | 0 | 230,747,663 |
| Water Pollution Control Bond and Interest Series A 1991 | 1,121,495 | 7,717 | 0 | 1,050,600 | 78,612 | 0 |
| Water Pollution Control Bond and Interest Series A 1992 | 2,769,266 | 102,279 | 2,427,626 | 2,597,530 | 0 | 2,701,641 |
| Water Pollution Control Bond and Interest Series A 1993 | 2,228,643 | 82,412 | 1,957,917 | 2,090,310 | 0 | 2,178,662 |
| Water Pollution Control Bond and Interest Series A 1995 | 2,442,358 | 90,100 | 2,135,910 | 2,291,084 | 0 | 2,377,284 |
| Water Pollution Control Bond and Interest Series A 1996 | 2,840,519 | 104,513 | 2,473,601 | 2,664,060 | 0 | 2,754,573 |
| Water Pollution Control Bond and Interest Series A 1998 | 2,663,337 | 99,373 | 2,304,326 | 2,494,456 | 0 | 2,572,580 |
| Water Pollution Control Bond and Interest Series A 2000 | 1,604,148 | 59,602 | 1,402,875 | 1,506,281 | 0 | 1,560,344 |
| Water Pollution Control Bond and Interest Series A 2001 | 1,483,155 | 41,530 | 1,408,571 | 1,447,763 | 0 | 1,485,493 |
| Water Pollution Control Bond and Interest Series B 1992 | 5,118,806 | 200,753 | 4,574,296 | 4,797,933 | 0 | 5,095,922 |
| Water Pollution Control Bond and Interest Series B 1993 | 9,584,721 | 400,429 | 10,380,017 | 8,978,360 | 0 | 11,386,807 |
| Water Pollution Control Bond and Interest-Series BC 1991 | 4,378,929 | 149,500 | 2,922,030 | 4,119,678 | 0 | 3,330,781 |
| Water Pollution Control Series A01-37E | 9,994,568 | 285,293 | 0 | 0 | 0 | 10,279,861 |
| Water Pollution Control Series A01-37G | 10,023,676 | 270,802 | 0 | 0 | 0 | 10,294,478 |
| Water Pollution Control Series A96-37C | 17,141 | 2 | 0 | 17,143 | 0 | 0 |
| Water Pollution Control Series A98-37C | 6,487,796 | 235,793 | 0 | 1,647,228 | 0 | 5,076,361 |
| Water Pollution Control Series A98-37E | 12,566,183 | 376,239 | 0 | 2,856,800 | 9,042,453 | 1,043,169 |
| Water Pollution Control Series A99-37E | 10,899,785 | 412,686 | 0 | 0 | 0 | 11,312,471 |
| Water Pollution Control Series A99-37G | 10,385,103 | 351,272 | 0 | 5,276,745 | 0 | 5,459,630 |
| Water Pollution Permit Fee Subaccount | 11,741,569 | 7,065,956 | 82,849 | 4,865,769 | 1,799,371 | 12,225,234 |
| Water Well Drillers | 207,197 | 514,245 | 0 | 386,699 | 218,114 | 116,629 |
| Workers' Compensation | 20,643,132 | 3,487,004 | 30,738 | 10,592,293 | 7,622,463 | 5,946,118 |
| Workers' Compensation-Second Injury | 21,760,262 | 42,148,241 | 0 | 47,876,304 | 1,011,685 | 15,020,514 |
| Workers Memorial | 250 | 8 | 0 | 0 | 0 | 258 |
| Working Capital Revolving | 7,826,273 | 7,544,358 | 18,386,282 | 21,325,340 | 3,132,492 | 9,299,081 |
| World War II Memorial Trust | 10,649 | 12,162 | 0 | 0 | 66 | 22,745 |
| TOTAL | \$ 2,936,493,494 | 17,997,122,409 | 6,237,863,405 | 18,028,985,442 | 6,237,468,951 | 2,905,024,915 |

**TREASURER OF THE STATE OF MISSOURI
GENERAL OBLIGATION BONDS
FOR YEAR ENDED JUNE 30, 2002**

| Bond Issue | Issue Date | Final Maturity Date | Interest Rate | Issued | Retired | Outstanding |
|---|------------------|------------------------|---------------|-------------------------|--------------------|--------------------|
| Water Pollution Control Bonds: (a) | | | | | | |
| Series C, 1991 ** | November 1, 1991 | November 1, 2012 | 5.25% - 7.75% | \$ 33,575,000 | 11,700,000 | 21,875,000 |
| Series A, 1992 | August 1, 1992 | August 1, 2017 | 5.0% - 7.5% | 35,000,000 | 7,370,000 | 27,630,000 |
| Series B, 1992 ** | August 15, 1992 | August 1, 2010 | 5.0% - 7.5% | 50,435,000 | 13,830,000 | 36,605,000 |
| Series A, 1993 | August 1, 1993 | August 1, 2018 | 4.3% - 7.3% | 30,000,000 | 5,805,000 | 24,195,000 |
| Series B, 1993 ** | August 1, 1993 | August 1, 2016 | 4.3% - 7.3% | 109,415,000 | 19,210,000 | 90,205,000 |
| Series A, 1995 | April 1, 1995 | April 1, 2020 | 5.125% - 8.0% | 30,000,000 | 4,770,000 | 25,230,000 |
| Series A, 1996 | August 1, 1996 | August 1, 2021 | 5.2% - 6.25% | 35,000,000 | 4,055,000 | 30,945,000 |
| Series A, 1998 | June 1, 1998 | June 1, 2023 | 4.25% - 6.25% | 35,000,000 | 3,405,000 | 31,595,000 |
| Series A, 1999 | October 1, 1999 | October 1, 2024 | 4.5% - 7.5% | 20,000,000 | 905,000 | 19,095,000 |
| Series A, 2001 | June 1, 2001 | June 1, 2026 | 4.0% - 7.0% | 20,000,000 | 470,000 | 19,530,000 |
| Total Water Pollution Control Bonds | | | | <u>\$ 398,425,000</u> | <u>71,520,000</u> | <u>326,905,000</u> |
| Third State Building Bonds: (b) | | | | | | |
| Series B, 1991 ** | November 1, 1991 | November 1, 2012 | 5.25% - 7.75% | \$ 71,955,000 | 24,635,000 | 47,320,000 |
| Series A, 1992 ** | August 15, 1992 | August 1, 2010 | 5.0% - 7.5% | 273,205,000 | 74,235,000 | 198,970,000 |
| Series A, 1993 ** | August 1, 1993 | August 1, 2012 | 4.3% - 7.3% | 148,480,000 | 45,465,000 | 103,015,000 |
| Total Third State Building Bonds | | | | <u>\$ 493,640,000</u> | <u>144,335,000</u> | <u>349,305,000</u> |
| Fourth State Building Bonds: (c) | | | | | | |
| Series A, 1995 | April 1, 1995 | April 1, 2020 | 5.125% - 8.0% | \$ 75,000,000 | 11,930,000 | 63,070,000 |
| Series A, 1996 | August 1, 1996 | August 1, 2021 | 5.2% - 6.25% | 125,000,000 | 14,485,000 | 110,515,000 |
| Series A, 1998 | June 1, 1998 | June 1, 2023 | 4.25% - 6.25% | 50,000,000 | 4,860,000 | 45,140,000 |
| Total Fourth State Building Bonds | | | | <u>\$ 250,000,000</u> | <u>31,275,000</u> | <u>218,725,000</u> |
| Stormwater Control Bonds: (d) | | | | | | |
| Series A, 1999 | October 1, 1999 | October 1, 2024 | 4.5% - 7.5% | \$ 20,000,000 | 905,000 | 19,095,000 |
| Series A, 2001 | June 1, 2001 | June 1, 2026 | 4.0% - 7.0% | 10,000,000 | 235,000 | 9,765,000 |
| Total Stormwater Control Bonds | | | | <u>\$ 30,000,000</u> | <u>1,140,000</u> | <u>28,860,000</u> |
| Total General Obligation Bonds | | | | <u>\$ 1,172,065,000</u> | <u>248,270,000</u> | <u>923,795,000</u> |

** Refunding Bonds

- (a) The Water Pollution Control Bonds are used to provide funds for the protection of the environment through the control of water pollution. The total amount authorized for issuance is \$725,000,000.
- (b) Proceeds from the Third State Building Bonds are used to provide funds for improvements of state buildings and property. The total amount authorized for issuance is \$600,000,000.
- (c) Proceeds from the Fourth State Building Bonds are used to provide funds for building construction, purchase, and/or improvements for institutions of higher education, the Department of Corrections, and the Division of Youth Services. The total amount authorized for issuance is \$250,000,000.
- (d) Proceeds from Stormwater Control Bonds are used to provide funds for the protection of the environment through the control of stormwater. The total amount authorized for issuance is \$200,000,000.

Unaudited

**TREASURER OF THE STATE OF MISSOURI
FUNDS INVESTED IN U.S. SECURITIES
JUNE 30, 2002**

| <u>Invested For</u> | <u>Investments</u> | <u>Amount</u> |
|-------------------------------|---|-------------------------|
| Treasury Funds: | | |
| General Pool | Repurchase Agreements | \$ 225,323,000 |
| | U.S. Government Securities and Commercial Paper Maturity Less Than Three Years* | 1,830,693,799 |
| General Obligation Bond Pool | Repurchase Agreements | 95,474,600 |
| | U.S. Government Securities and Commercial Paper Maturity Less Than Three Years* | 309,085,273 |
| MODOT Bond Pool | Repurchase Agreements | 206,531,700 |
| Non-Expendable Trust Funds**: | | |
| State Seminary Fund | Government Securities With Various Maturity Dates | 3,898,000 |
| State Public School Fund | Government Securities With Various Maturity Dates | <u>17,475,000</u> |
| Total | | <u>\$ 2,688,481,372</u> |

* Includes prepaid accrued interest not yet received.

** These funds are not invested by the State Treasurer. The State Seminary Fund investments are made by the University of Missouri-Columbia. The State Public School Fund investments are made by the Department of Elementary and Secondary Education. The securities are held in trust by the State Treasurer in the Treasurer's Federal Reserve safekeeping account until their maturity. Once these funds are invested, they are not accounted for as Treasury funds until their maturity.

Unaudited

**TREASURER OF THE STATE OF MISSOURI
INVESTMENTS OF THE STATE TREASURER
JUNE 30, 2002**

| <u>Investment</u> | <u>Amount</u> |
|--|--------------------------------|
| Time Deposits: | |
| General Pool | \$ 367,178,643 |
| U.S. Securities: | |
| General Pool Portfolio | 1,137,888,228 |
| General Pool General Repurchase Agreement | 225,323,000 |
| General Obligation Bond Pool Portfolio | 309,519,668 |
| General Obligation Bond Pool General Repurchase Agreement | 95,474,600 |
| MODOT Pool Repurchase Agreement | 206,531,700 |
| Commercial Paper: | |
| General Pool | 694,144,370 |
| Other Investments: | |
| Central Bank, Jefferson City (Time Deposit Clearing Account) | 30,804 |
| Central Bank, Jefferson City (General Deposit Account) | (14) |
| Central Bank, Jefferson City (DSS Lockbox Account) | (485) |
| Central Bank, Jefferson City (General Disbursement Account) | (210,752,457) |
| Central Bank, Jefferson City (Investment Account) | 12,274,174 |
| Central Bank, Jefferson City (Electronic Receipt/Payment Account) | (145,976) |
| Central Bank, Jefferson City (Compensating Balance Repurchase Agreement) | 60,000,000 |
| Central Bank, Jefferson City (Conservation Concentration Account) | 615 |
| US Bank, St. Louis (Compensating Balance Repurchase Agreement) | 7,000,000 |
| US Bank, St. Louis (Investment Account) | (1,735,123) |
| US Bank, St. Louis (Electronic Receipts Account) | - |
| US Bank, St. Louis (Wire Transfer Receipts Account) | (6,546) |
| US Bank, St. Louis (Electronic Disbursement Account) | (163,469) |
| US Bank, St. Louis (Electronic Tax Receipt Account) | (2,484,632) |
| US Bank, St. Louis (Corporate Estimated Tax Payment Account) | - |
| US Bank, St. Louis (DOSS Kids Program Receipts Account) | (255) |
| US Bank, St. Louis (DOR Credit Card Receipts Account) | (33,513) |
| US Bank, St. Louis (Lottery Concentration Account) | (35,823) |
| US Bank, St. Louis (Exception Account) | - |
| US Bank, St. Louis (Collection Concentration Accounts) | 4,973,585 |
| Premier Bank, Jefferson City (Conservation Credit Card Receipts Account) | 43,691 |
| Premier Bank, Jefferson City (Agriculture Credit Card Receipts Account) | 103 |
| Total | <u>\$ 2,905,024,888</u> |

Unaudited

TREASURER OF THE STATE OF MISSOURI
MISSOURI INVESTMENT TRUST
JUNE 30, 2002

| <u>Fund</u> | <u>Contributions to Date</u> | <u>Market Value June 30, 2002</u> |
|--|----------------------------------|---------------------------------------|
| Missouri Arts Council - Opened January 19, 1999 | | |
| S&P Flagship Fund | \$ 15,793,018 | 11,956,317 |
| Russell 2000 Fund | 2,402,155 | 2,470,540 |
| MSCI EAFE CTF Fund | 1,804,687 | 1,832,980 |
| Total Missouri Arts Council | <u>\$ 19,999,860</u> | <u>16,259,837</u> |
| Missouri Humanities Council - Opened January 3, 2000 | | |
| S&P Flagship Fund | \$ 681,107 | 463,393 |
| Russell 2000 Fund | 98,945 | 95,733 |
| MSCI EAFE CTF Fund | 69,948 | 71,038 |
| Total Missouri Humanities Council | <u>\$ 850,000</u> | <u>630,164</u> |
| Pansy Johnson-Travis Memorial Gardens - Opened January 3, 2000 | | |
| S&P Flagship Fund | \$ 653,091 | 444,304 |
| Russell 2000 Fund | 94,843 | 91,789 |
| MSCI EAFE CTF Fund | 67,066 | 68,111 |
| Total Pansy Johnson-Travis Memorial Gardens | <u>\$ 815,000</u> | <u>604,204</u> |
| Wolfner Library - Opened July 5, 2000 | | |
| S&P Flagship Fund | \$ 574,107 | 416,389 |
| Russell 2000 Fund | 91,028 | 86,087 |
| MSCI EAFE CTF Fund | 62,865 | 63,844 |
| Total Wolfner Library | <u>\$ 728,000</u> | <u>566,320</u> |
| Total Missouri Investment Trust | <u>\$ 22,392,860</u> | <u>18,060,525</u> |