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



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

Quentin Wilson  
Director of Revenue

Bob L. Holden  
State Treasurer

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Prepared by:

Nancy D. Holtschneider, CPA  
Manager of Accounting Services  
Department of Revenue



Jennifer A. Even  
Accountant II  
Department of Revenue

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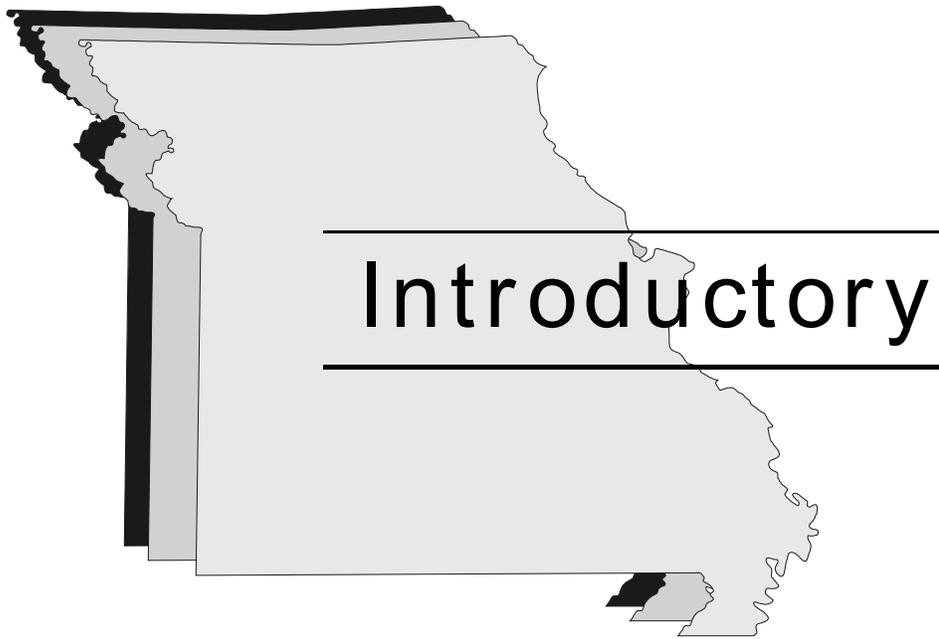
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**The Introductory Section**

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

MEL CARNAHAN  
GOVERNOR



QUENTIN WILSON  
DIRECTOR OF REVENUE

**MISSOURI DEPARTMENT OF REVENUE**  
**POST OFFICE BOX 311**  
**JEFFERSON CITY, MISSOURI**  
**65105-0311**  
**PHONE: (573) 751-4450**  
**FAX: (573) 751-7150**

March 12, 1999

The Honorable Mel Carnahan and  
Members of the General Assembly:

I am pleased to submit the Comprehensive Annual Financial Report of the Department of Revenue for the fiscal year ended June 30, 1998.

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

1. The Introductory Section includes general information and the organization of the department.
2. The Financial Section includes 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. 1994.

Sincerely,

A handwritten signature in cursive script, appearing to read "Quentin Wilson".

Quentin Wilson

QW:jae

# VISION STATEMENT

The Department of Revenue is driven by our customers' needs and wants. When our customers speak, we will respond. The way we will meet these needs and wants can be summarized in one word:

## **SIMPLIFY**

We will simplify all the products and processes of the department to achieve the following results:

- 1) Reduced cost of complying with requirements
- 2) Increased voluntary tax compliance
- 3) Increased customer satisfaction
- 4) Increased communication about our results

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

*The number of employees authorized by the legislature for Fiscal Year 1998 was 2,059 with an operating budget of \$88 million.*

## REPORTING ENTITY

The People of Missouri created the Department of Revenue when they adopted Article IV, Section 12, of the 1945 Missouri Constitution. The department serves as the central collection agency for all 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.

In Fiscal Year 1998, the department consisted of five divisions. The operation costs of the five divisions are listed throughout the report. In its effort to simplify and improve customer service, the department reassigned and merged the responsibilities of the former Divisions of Information Systems and Compliance. The remaining Divisions of Administration, Motor Vehicle and Drivers Licensing and Taxation and Collection now administer the operations of the department. The Director of Revenue appoints the directors of each of these divisions.

The number of employees authorized by the legislature for Fiscal Year 1998 was 2,059 with an operating budget of \$88,228,225. 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.

The State Tax Commission and State Lottery Commission are organized within the Department of Revenue but are administered separately. Only the operations of the Highway Reciprocity Commission are included in the financial statements. It was organized under the department as a "Type II transfer" as that term is defined in Appendix B of the Reorganization Act of 1974 (RSMo).

## OFFICE OF THE DIRECTOR

### Director of Revenue

The Director of Revenue supervises all operations of the 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.

### **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 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 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.

### **Chief Information Office**

The Chief Information Office provides leadership and advice in the use of information technology to help the department accomplish strategic goals and program objectives.

### **Office of Legislation and Regulations**

The Office of Legislation and Regulations provides technical assistance on proposed legislation and develops fiscal and revenue estimates for legislation from information provided by the department's divisions. This office also monitors the progress of all bills affecting the department's operations. In addition, it files the department's administrative rules and regulations and coordinates responses to legislative inquiries.

## **DIVISION OF ADMINISTRATION**

This division is responsible for providing service and administrative support to the department. This includes providing a quality work environment, maintaining employee relations, procuring goods and services, accounting and finance and general services such as mail

*The Department of Revenue consists of three divisions that administer the operations of the department.*

*The department's Mail Service Center processed over 25.6 million pieces of mail. Tax booklets and postcards mailed by the printing vendor equaled more than 2.7 million.*

*Human Resource Services processed 1,946 applications in Fiscal Year 1998.*

processing, warehousing and records storage. The division includes six bureaus and one office.

### **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 these state statutes. The bureau includes operations of seven in-state offices.

### **Facilities Bureau**

The Facilities Bureau coordinates with the Office of Administration regarding the safety, maintenance and improvement of the work environment within the department and advises, performs and coordinates telephone moves, installations and system upgrades.

### **Financial and General Services Bureau**

Accounting Services processes and records departmental expenditures; maintains payment documentation; prepares the Department of Revenue Comprehensive Annual Financial Report, monthly spending plans, fiscal note responses and 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 equipment moves and deliveries. The Investment and Cash Management Office provides deposit and record keeping for all moneys 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 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.

### **Human Resource Services Bureau**

Human Resource Services provides employment opportunities and employee relations services to all employees within the Department of Revenue. Employment Services coordinates department 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 conducts job audits, revises, creates and interprets department policy, prepares the Affirmative Action Plan and formulates classification specifications.

**Technology Services Bureau**

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

**Budget Bureau**

The Budget Bureau coordinates the preparation of the department's annual budget request. This bureau reviews core budgets to ensure they are consistent with department 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.

**Division Director's Office**

The Division Director's Office is responsible for the overall administration of the six bureaus described above. It also includes End User Computing Services which counsels and supervises technical work involving a variety of data processing applications and functions.

**DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING**

This division 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 four bureaus and an administrative office.

**Drivers License Bureau**

The Drivers License Bureau is responsible for issuing, suspending and revoking, where applicable, driver licenses, driving permits and nondriver licenses. This bureau also processes and maintains records relating to traffic violation point assessments, the administrative driving while intoxicated and abuse and lose laws for alcohol/drug offenses and the safety responsibility laws for uninsured motorists. In addition, the Drivers License Bureau participates in the Nonresident Violator Compact and the Drivers License Compact.

**Field Services Bureau**

The Field Services Bureau is responsible for directing the operations of the 11 branch and 168 fee offices throughout the state. Branch offices are staffed by state employees. Branch offices charge no fee for their services. Fee offices, located in almost every county in Missouri, are located in major metropolitan areas of the state and are independently

*The Division of Motor Vehicle and Drivers Licensing administers Missouri statutes relating to the licensing of drivers and titling and registration of motor vehicles and marinecraft.*

operated by contractual fee agents. Beginning January 1, 1998, fee agents have statutory authority to charge service fees of \$2.50 for each motor vehicle or drivers license transaction.

### **Information Technology and Management Bureau**

The Information Technology and Management Bureau is responsible for the technical analysis, design, development and implementation of the division's data processing systems. The bureau provides quality assurance, program maintenance and technical support for electronic data processing communications, systems programming and data base administration.

### **Motor Vehicle Bureau**

The Motor Vehicle Bureau is responsible for the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes and marinecraft 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.

### **Division Director's Office**

The Division Director's Office is responsible for the overall administration of the four bureaus and the field operations described above. This includes preparation of legislative testimony, fiscal note preparation to include administrative impacts, divisional accounting and preparation of the division's budget request.

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

*The division also distributes locally imposed sales taxes to local jurisdictions.*

## **DIVISION OF TAXATION AND COLLECTION**

This division 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. This division has five bureaus and one office.

### **Central Processing Bureau**

The Central Processing Bureau (CPB) is responsible for the initial processing of tax returns and related documents. Processing functions include receipt and extraction of the division's incoming mail, return analysis, cashiering and deposit, data entry and tax return error correction. The CPB monitors and tracks tax credits as well as accounts for all motor vehicle sales and use tax and drivers license transactions. In addition, the CPB is responsible for identifying and implementing new

technologies, such as electronic filing, telefiling and imaging to facilitate and improve document processing.

**Field Audit Bureau**

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

**Information Technology Bureau**

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

**Tax Administration Bureau**

The Tax Administration Bureau (TAB) is responsible for the administration of sales/use, financial institutions, insurance premiums, county fees, motor and special fuels, cigarette and other tobacco products, individual income, corporate income, withholding and estate taxes. The TAB also distributes locally imposed sales and use taxes to local jurisdictions, administers the registration and issuance of business licenses to taxpayers; handles correspondence and taxpayer protests; processes amended returns; writes regulations; and pursues noncompliant taxpayers through its Nexus/Discovery programs.

**Taxpayer Services Bureau**

The Taxpayer Services Bureau is responsible for contacting individuals and businesses who have unpaid tax liabilities and performing appropriate collection procedures. The bureau's collection activities include billing and assessing unpaid taxes, filing liens, pursuing bad checks, certifying delinquencies to local prosecuting attorneys and making referrals to independent collection agencies. This bureau is also responsible for providing assistance to taxpayers in seven regional offices within Missouri. This assistance includes answering questions, registering taxpayers, issuing business licenses, participating in taxpayer training programs and making field visits to taxpayers who are delinquent in paying their taxes.

*The Central Processing Bureau received 253,773 individual income tax electronic filings.*

*The Taxpayer Services Bureau collected \$180 million in delinquent taxes.*

*The Highway Reciprocity Commission participates in the International Registration Plan and the International Fuel Tax Agreement.*

*The department formed Performance Excellence Teams to improve key products based on customer expectations.*

## **Division Director's Office**

The Division Director's Office is responsible for the overall administration of the five bureaus described above. This includes preparation of legislative testimony, fiscal note preparation to include administrative impacts and the preparation of the division's budget request. The Office of Accounting and Support Services is a sub-unit of the Division Director's Office and is responsible for divisional accounting and financial statement preparation, document security enforcement, centralized filing systems, word processing and microfilming functions for division forms, publication orders and tax return design.

## **HIGHWAY RECIPROCITY COMMISSION**

The Missouri Highway Reciprocity Commission was created in 1958. The commission 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 concerning commercial motor vehicle registration fees for interstate use of the highways. The commission is a member of the International Fuel Tax Agreement which enables it to collect fuel taxes under base state reporting.

## **MAJOR INITIATIVES**

The department developed its strategic plan around four primary outcomes:

- Increased customer satisfaction;
- Reduced overall cost to comply with laws, regulations and licenses;
- Increased voluntary compliance with tax requirements; and
- Increased communication about results.

To achieve these outcomes, the department identified its primary products and formed Performance Excellence Teams (PETs). Each team, guided by a specific charter or mission, strives to make improvements or develop innovations for their key product based on customer expectations. Four teams completed their field work and made recommendations to department management. The remaining teams are in various stages of development.

The **Individual Income Tax Return (Form) Team** developed a plan to simplify the individual income tax form, identified alternative ways for taxpayers to file and restructured the tax return processing to speed up taxpayer refunds.

The **Branch and Fee Office Team** developed a plan to optimize customer satisfaction in the field offices.

The **Drivers License Team** recommended steps to simplify and improve drivers license processing.

The **Sales Tax Return (Form) Team** recommended changes to the sales tax return and instructions.

The **Motor Vehicle Title and Registration Team's** mission is to identify methods of simplifying the titling and registration process by reducing the cost of compliance to the customer and minimizing burdensome activities for the department.

The **Sales and Use Tax Regulation Team's** mission is to recommend a process for revising sales and use tax regulations.

The department's vision is "*Simplify.*" This single word embodies the idea that simplification of forms, processes and procedures will significantly reduce the citizen's total cost to comply with state tax and licensing laws.

*The department's vision is to "simplify" forms, processes and procedures to reduce the citizen's total cost of complying with state tax and licensing laws.*

## **SUMMARY OF ACCOUNTING SYSTEM AND BUDGETARY CONTROL**

The department's accounting system is set up on a fund basis and each fund is a fiscal and accounting entity with a self-balancing set of accounts. The department's financial statements for governmental funds (General, special revenue and capital projects) and agency funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues on this basis are recognized when measurable and available to finance current expenditures. Expenditures are recognized when the related liability is incurred. A summary of the department's Significant Accounting Policies and other necessary disclosures are included in the Notes to the Financial Statements.

The department's 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 requests supplemental amounts during the next legislative session by the same process it requested original appropriations. The

state legislature appropriates money to the department at the departmental level. The department maintains budgetary control 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. Because the budgetary basis differs from generally accepted accounting principles, amounts stated in the accompanying "Combined Statement of Appropriations and Expenditures-Budgetary Basis" are presented on the budgetary basis, that is, the cash basis.

## **MANAGEMENT RESPONSIBILITIES AND REPRESENTATIONS**

*The department's financial statements are prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles.*

The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the department's 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.

## **RESULTS OF OPERATIONS**

### **General Government**

State money collected by the Department of Revenue totaled \$8 billion in Fiscal Year 1998, an increase of 5.8 percent over Fiscal Year 1997. Department of Revenue collections produced 94.93 percent of total State of Missouri general revenues. The amount of Department of Revenue collections from various sources and the increase from last year are shown on the following page.

Expenditures for Department of Revenue general government functions (General Fund and special revenue funds) totaled \$83.2 million in Fiscal Year 1998, a decrease of 1.9 percent over Fiscal Year 1997. The increase/decrease in Department of Revenue general government expenditures by function over the preceding year are shown on the following page.

### Department of Revenue State Collections

(in thousands of dollars)

	1998	Percent of Total	1997	% Increase/ Decrease from 1997
Individual Income Tax	\$3,772,774	44.6%	\$3,417,398	10.4%
Corporate Income Tax	448,673	5.3%	471,561	-4.9%
Licenses, Permits and Fees	354,722	4.2%	335,378	5.8%
Motor Fuel Tax	684,901	8.1%	661,077	3.6%
Sales and Use Tax	2,614,896	30.9%	2,580,671	1.3%
Sale of Information	3,089	0.1%	3,863	-20.0%
Other Collections	577,593	6.8%	524,158	10.2%
Total Department of Revenue State Collections	\$8,456,648	100.0%	\$7,994,106	5.8%

### Department of Revenue General Government Expenditures By Function

(in thousands of dollars)

	1998	Percent of Total	1997	% Increase/ Decrease from 1997
Personal Service	\$49,057	58.9%	\$46,445	5.6%
Expense and Equipment	34,177	41.1%	38,362	-10.9%
Total Department of Revenue Government Expenditures	\$83,234	100.0%	\$84,807	-1.9%

## Overview

*The department administers 28 agency funds.*

*In Fiscal Year 1998 the department earned \$6.8 million in interest from its investments.*

Fund balances of general government funds at June 30, 1998, and June 30, 1997, are summarized as follows.

<b>Fund Balance</b>		
(in thousands of dollars)		
	1998	1997
General	\$430	\$716
Special Revenue	10,157	8,080

The department has 28 agency funds. These funds either receive and distribute monies to other governments or hold money pending a subsequent event.

Aggregate comparative data for all agency funds for the current and prior fiscal year are as follows.

<b>Agency Funds</b>		
(in thousands of dollars)		
	1998	1997
Total Receipts	\$5,274,116	\$4,856,222
Total Distributions	5,271,544	4,821,448
Total Assets	203,674	198,915
Total Liabilities	203,674	198,915

### **Cash Management and Investments**

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 also invests its "float" which increases the earning power. The department invested the surplus cash in repurchase agreements, United States Treasury securities and other federal agency securities. At June 30, 1998, these investments consisted of repurchase agreements in the amount of \$120,500,000 and agency securities in the amount of \$66,528,798. The average yield on maturing investments during the year was 5.4 percent and the amount of interest earned was \$ 6,806,000.

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## General Long-Term Debt and Other Similar Obligations

General long-term obligations include the following.

- 1) Compensated absences in the amount of \$3,242,000 that the department will pay from the General Fund and special revenue funds.
- 2) Article X Distributions in the amount of \$576,623,000 that the department will pay from the General Fund.
- 3) Obligations under lease/purchase in the amount of \$725,000 that the department will pay from the General Fund and special revenue funds.

## PENSION FUNDS

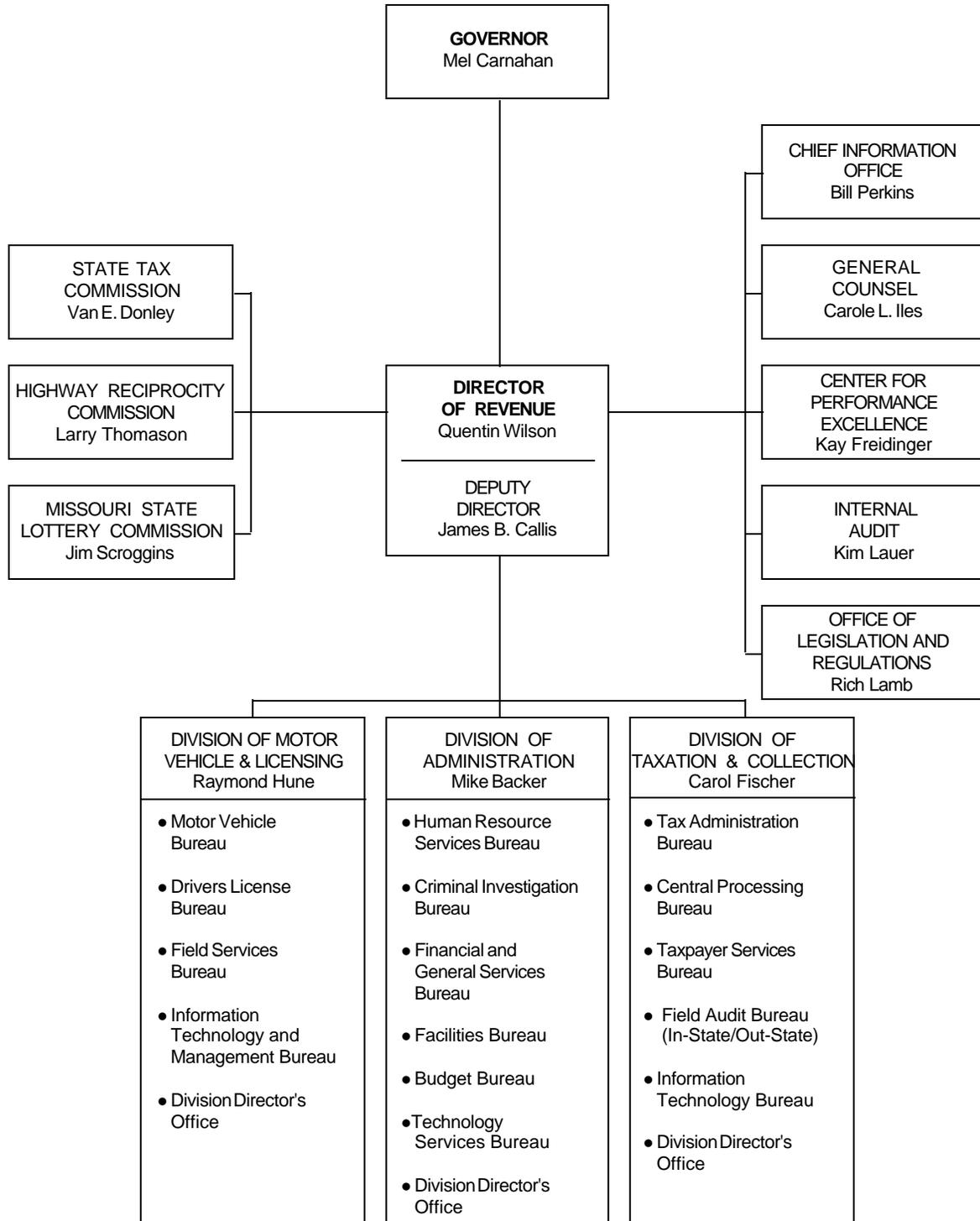
The department's employees are covered under the Missouri State Employees' Retirement System (MOSERS). OA makes the contribution to MOSERS for the department's employees.

## AUDIT

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

*The Missouri State Employees' Retirement System (MOSERS) covers department employees.*

# Department of Revenue Organizational Chart



# DEPARTMENT OFFICIALS

**Quentin Wilson**  
*Director*

**James B. Callis**  
*Deputy Director*

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**Mike Backer**  
*Director of Administration*

**Carole L. Iles**  
*General Counsel*

**Raymond Hune**  
*Director of Motor Vehicle and  
Drivers Licensing*

**Larry Thomason**  
*Director of Highway Reciprocity Commission*

**Carol Fischer, CPA**  
*Director of Taxation and Collection*



**The Financial Section**

includes combined and individual financial statements for the various funds of the department.



# General Purpose Financial Statements

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## Combined Statements

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The Combined Statements provide a summary overview of the financial position of all fund types and account groups and of operating results by fund type. Also, they serve as an introduction to the more detailed statements and schedules that follow.

# General Purpose Financial Statements

Unaudited

## DEPARTMENT OF REVENUE COMBINED BALANCE SHEET ALL FUND TYPES AND ACCOUNT GROUPS JUNE 30, 1998

(in thousands of dollars)							
GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE		ACCOUNT GROUPS		TOTAL (Memorandum Only) (Note 1.W.)	
GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND (Note 11)	AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1998	1997
<b>ASSETS</b>							
Cash and Cash Equivalents (Notes 1.D. & 3)				3,487		3,487	8,381
Investments (Notes 1.E. & 3)				188,380		188,380	180,914
Interest Receivable (Note 1.F.)				663		663	649
Appropriations Receivable (Note 1.G.)	1,596	16,640				18,236	17,965
Accounts Receivable (Note 1.H.)	334,810	155,002				489,812	595,946
Allowance for Doubtful Accounts (Note 1.H.)	(90,724)	(14,965)				(105,689)	(109,794)
Due From Other Funds (Notes 1.I. & 9)	1,636	24,400	23,980	11,144		61,160	52,801
Due From State Treasurer (Note 1.J.)	61,183	54,972				116,155	90,645
Funds in Custody of State Treasurer (Note 1.K.)	44,187					44,187	35,796
Postage Inventory (Note 1.L.)	5	763				768	563
Supply Inventory (Note 1.L.)	277	291				568	598
License Plate and Tab Inventory (Note 1.L.)		2,843				2,843	1,432
Fixed Assets (Notes 1.M. & 4)				20,016		20,016	17,584
Amount to be Provided for Retirement of General Long-Term Debt (Notes 1.R. & 8)						580,590	580,590
							2,996
<b>Total Assets</b>	\$ 352,970	239,946	23,980	203,674	20,016	580,590	1,421,176
							896,476
<b>LIABILITIES</b>							
Accounts Payable	\$ 1,163	3,723				4,886	6,317
Accrued Payroll	7	347				354	203
Bank Service Charges Payable				20		20	19
Refunds Payable (Note 1.N.)	61,183	2,333				63,516	45,313
Due to Other Entities (Note 1.O.)	31,186	6,306		163,659		201,151	196,891
Due to Other Funds (Notes 1.I. & 9)		52,639		8,517		61,156	52,799
Due to State Treasurer (Note 1.J.)	100,816	158,732	23,980			283,528	340,722
Funds Held in Trust (Note 1.P.)	13,270			31,478		44,748	35,567
Deferred Revenue (Note 1.Q.)	144,907	5,705				150,612	189,259
Compensated Absences (Notes 1.R., 6 & 8)	8	4				3,242	3,254
Article X Distributions (Notes 1.R., 7 & 8)						576,623	576,623
Obligations Under Lease/Purchase (Notes 1.R. & 5)						725	725
							102
<b>Total Liabilities</b>	\$ 352,540	229,789	23,980	203,674	0	580,590	1,390,573
							870,096
<b>FUND EQUITY</b>							
Investment in Fixed Assets (Notes 1.M. & 4)				20,016		20,016	17,584
Fund Balance (Notes 1.S. & 2.C.)							
Reserved for Encumbrances	177	7,898				8,075	8,316
Reserved for Inventory	282	3,896				4,178	2,594
Unreserved	(29)	(1,637)				(1,666)	(2,114)
<b>Total Fund Equity</b>	\$ 430	10,157	0	0	20,016	0	30,603
							26,380
<b>Total Liabilities and Fund Equity</b>	\$ 352,970	239,946	23,980	203,674	20,016	580,590	1,421,176
							896,476

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

# General Purpose Financial Statements

Unaudited

## DEPARTMENT OF REVENUE COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE ALL GOVERNMENTAL FUND TYPES FOR YEAR ENDED JUNE 30, 1998

(in thousands of dollars)

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND (Note 11)	TOTAL (Memorandum Only) (Note 1.W.)	
				1998	1997
<b>REVENUES</b>					
Appropriations	\$ 420,800	183,609		604,409	225,817
Corporate Income Tax	273,618			273,618	350,599
Individual Income Tax	3,131,678	7,792		3,139,470	2,900,811
Licenses, Permits and Fees	31,602	321,195		352,797	335,482
Motor Fuel Tax		630,982		630,982	622,843
Sales and Use Tax	1,576,983	892,829		2,469,812	2,437,554
Sale of Information		2,781		2,781	3,847
Other Revenues	244,808	311,167		555,975	506,656
<b>Total (Notes 1.T. &amp; 2.B.)</b>	<b>\$ 5,679,489</b>	<b>2,350,355</b>	<b>0</b>	<b>8,029,844</b>	<b>7,383,609</b>
Provision for Transmittal to State Treasury	\$ 5,258,689	2,166,717		7,425,406	7,157,762
<b>Net Revenues</b>	<b>\$ 420,800</b>	<b>183,638</b>	<b>0</b>	<b>604,438</b>	<b>225,847</b>
<b>EXPENDITURES</b>					
Personal Service	\$ 25,035	24,022		49,057	46,445
Expense and Equipment (Note 2.B.)	11,767	22,410		34,177	38,362
Article X Distributions	376,281			376,281	0
Commercial Drivers License Information System Fees		229		229	214
Payment of Dues to Multi-State Tax Commission	179			179	113
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund		134,268		134,268	128,862
County Stock Insurance Tax	5,030			5,030	4,120
Fees to Counties and Collection Agency Fees	1,709			1,709	1,796
Payment of Fees to Counties for Liens	103			103	104
<b>Total Expenditures (Note 1.U.)</b>	<b>\$ 420,104</b>	<b>180,929</b>	<b>0</b>	<b>601,033</b>	<b>220,016</b>
Excess of Revenues Over (Under) Expenditures Before Lapsed Balances	\$ 696	2,709	0	3,405	5,831
Lapsed Balances (Note 1.V.)	907	2,291		3,198	5,682
Excess of Revenues Over (Under) Expenditures	\$ (211)	418	0	207	149
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	\$ 30,822	495,649	198,685	725,156	689,703
Operating Transfers Out		(826,912)		(826,912)	(787,493)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 30,822</b>	<b>(331,263)</b>	<b>198,685</b>	<b>(101,756)</b>	<b>(97,790)</b>
Provision for Transfers to Other Funds	30,822	(331,263)	198,685	(101,756)	(97,790)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (211)	418	0	207	149
(Increase) Decrease in Reserve for Encumbrances	183	58		241	(799)
Net change in Unreserved Fund Balance	\$ (28)	476	0	448	(650)
Fund Balance Unreserved - July 1, 1997	(1)	(2,113)		(2,114)	(1,464)
<b>Fund Balance Unreserved - June 30, 1998</b>	<b>\$ (29)</b>	<b>(1,637)</b>	<b>0</b>	<b>(1,666)</b>	<b>(2,114)</b>

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

# General Purpose Financial Statements

Unaudited

## DEPARTMENT OF REVENUE COMBINED STATEMENT OF APPROPRIATIONS AND EXPENDITURES-- BUDGETARY BASIS GENERAL, BUDGETED SPECIAL REVENUE AND BUDGETED AGENCY FUNDS FOR YEARS ENDED JUNE 30, 1998 AND 1997

(in thousands of dollars)

	1998			1997		
	Appropriation	Expenditure	Lapsed Balances	Appropriation	Expenditure	Lapsed Balances
<b>GENERAL FUND</b>						
<b>Division of Administration</b>						
Personal Service	\$ 2,217	2,126	91	2,135	2,099	36
Expense and Equipment	4,801	4,328	473	3,834	2,888	946
<b>Total</b>	<b>\$ 7,018</b>	<b>6,454</b>	<b>564</b>	<b>5,969</b>	<b>4,987</b>	<b>982</b>
<b>Division of Information Systems</b>						
Personal Service	\$ 3,659	3,659	0	3,364	3,291	73
Expense and Equipment	2,995	2,994	1	3,030	3,004	26
<b>Total</b>	<b>\$ 6,654</b>	<b>6,653</b>	<b>1</b>	<b>6,394</b>	<b>6,295</b>	<b>99</b>
<b>Division of MV/DL Excl. Branch Offices</b>						
Personal Service	\$ 266	266	0	262	254	8
Expense and Equipment	88	88	0	91	88	3
<b>Branch Offices</b>						
Personal Service	127	127	0	121	119	2
Expense and Equipment	10	10	0	10	10	0
<b>Total</b>	<b>\$ 491</b>	<b>491</b>	<b>0</b>	<b>484</b>	<b>471</b>	<b>13</b>
<b>Division of Taxation and Collection</b>						
Personal Service	\$ 10,585	10,585	0	9,920	9,875	45
Expense and Equipment	2,840	2,827	13	2,697	2,675	22
Fees to Counties & Collection Agency Fees	2,000 E	1,709	291	2,250 E	1,796	454
Payment of Fees to Counties for Liens	125 E	103	22	290 E	104	186
<b>Total</b>	<b>\$ 15,550</b>	<b>15,224</b>	<b>326</b>	<b>15,157</b>	<b>14,450</b>	<b>707</b>
<b>Division of Compliance</b>						
Personal Service	\$ 8,272	8,272	0	8,397	8,141	256
Expense and Equipment	1,309	1,309	0	974	945	29
Payment of Dues to the Multi-State Tax Commission	194	179	15	153	113	40
<b>Total</b>	<b>\$ 9,775</b>	<b>9,760</b>	<b>15</b>	<b>9,524</b>	<b>9,199</b>	<b>325</b>
Refunds for Overpayment of Tax	\$ 604,900 E	601,806	3,094	514,269 E	496,899	17,370
Article X	376,281 E	376,281	0	0	0	0
County Stock Insurance Tax	5,030 E	5,030	0	4,120 E	4,120	0
<b>General Fund Total</b>	<b>\$ 1,025,699</b>	<b>1,021,699</b>	<b>4,000</b>	<b>555,917</b>	<b>536,421</b>	<b>19,496</b>
<b>SPECIAL REVENUE FUNDS</b>						
<b>Division of Administration</b>						
Personal Service	\$ 2,554	2,476	78	2,411	2,341	70
Expense and Equipment	5,383	5,152	231	5,240	5,063	177
<b>Total</b>	<b>\$ 7,937</b>	<b>7,628</b>	<b>309</b>	<b>7,651</b>	<b>7,404</b>	<b>247</b>
<b>Division of Information Systems</b>						
Personal Service	\$ 3,818	3,595	223	3,652	3,619	33
Expense and Equipment	3,396	3,396	0	3,514	3,480	34
<b>Total</b>	<b>\$ 7,214</b>	<b>6,991</b>	<b>223</b>	<b>7,166</b>	<b>7,099</b>	<b>67</b>

Appropriations designated with an E represent open-ended appropriations.

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

# General Purpose Financial Statements

Unaudited

**DEPARTMENT OF REVENUE**  
**COMBINED STATEMENT OF APPROPRIATIONS AND EXPENDITURES--**  
**BUDGETARY BASIS**  
**GENERAL, BUDGETED SPECIAL REVENUE AND BUDGETED AGENCY FUNDS**  
**FOR YEARS ENDED JUNE 30, 1998 AND 1997**

(in thousands of dollars)

	1998			1997		
	Appropriation	Expenditure	Lapsed Balances	Appropriation	Expenditure	Lapsed Balances
<b>Division of MV/DL Excl. Branch Offices</b>						
Personal Service	\$ 10,923	10,483	440	9,837	9,713	124
Expense and Equipment	14,016	13,303	713	18,422	18,251	171
<b>Branch Offices</b>						
Personal Service	3,803	3,801	2	3,577	3,572	5
Expense and Equipment	335	335	0	295	295	0
<b>Total</b>	<b>\$ 29,077</b>	<b>27,922</b>	<b>1,155</b>	<b>32,131</b>	<b>31,831</b>	<b>300</b>
<b>Division of Taxation and Collection</b>						
Personal Service	\$ 1,713	1,618	95	1,471	1,471	0
Expense and Equipment	419	114	305	374	159	215
<b>Total</b>	<b>\$ 2,132</b>	<b>1,732</b>	<b>400</b>	<b>1,845</b>	<b>1,630</b>	<b>215</b>
<b>Highway Reciprocity Commission</b>						
Personal Service	\$ 867	856	11	823	818	5
Expense and Equipment	422	339	83	409	403	6
<b>Total</b>	<b>\$ 1,289</b>	<b>1,195</b>	<b>94</b>	<b>1,232</b>	<b>1,221</b>	<b>11</b>
<b>Division of Compliance</b>						
Personal Service	\$ 1,232	1,191	41	1,132	1,132	0
Expense and Equipment	314	264	50	365	307	58
<b>Total</b>	<b>\$ 1,546</b>	<b>1,455</b>	<b>91</b>	<b>1,497</b>	<b>1,439</b>	<b>58</b>
Refunds for Aviation Trust Fund	\$ 16 E	13	3	26 E	17	9
Refunds of Tobacco and Cigarette Tax	86 E	4	82	226 E	225	1
Commercial Drivers License Information System Fees	250 E	229	21	250 E	214	36
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund	134,164 E	134,164	0	132,400 E	129,776	2,624
Refunds of Fees Credited to Motor Vehicle Commission Fund	4 E	0	4	0	0	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	1,900 E	1,900	0	1,500 E	1,359	141
Refunds of Motor Fuel Tax	48,070 E	45,990	2,080	42,070 E	38,541	3,529
Refunds-Overpayment and Errors of the Workers' Compensation Fund	1,400 E	124	1,276	500 E	348	152
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	375 E	49	326	350 E	286	64
<b>Special Revenue Funds Total</b>	<b>\$ 235,460</b>	<b>229,396</b>	<b>6,064</b>	<b>228,844</b>	<b>221,390</b>	<b>7,454</b>
<b>AGENCY FUNDS</b>						
Receipts from Gasoline Taxes for Distribution to Counties	\$ 100,918 E	100,918	0	98,350 E	97,026	1,324
Debt Offset Refunds	3,700 E	164	3,536	0	0	0
<b>Agency Funds Total</b>	<b>\$ 104,618</b>	<b>101,082</b>	<b>3,536</b>	<b>98,350</b>	<b>97,026</b>	<b>1,324</b>
<b>TOTAL (Memorandum Only)</b>	<b>\$ 1,365,777</b>	<b>1,352,177</b>	<b>13,600</b>	<b>883,111</b>	<b>854,837</b>	<b>28,274</b>

Appropriations designated with an E represent open-ended appropriations.  
The notes to the financial statements are an integral part of this statement.



# Notes to the Financial Statements

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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, 1998

The accounting methods and procedures adopted by the Department of Revenue 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 is a component unit of the State of Missouri. The reporting entity includes divisions and a commission and their respective funds 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. Effective July 1, 1997, the department assumed the responsibilities and duties of the Missouri Motor Vehicle Commission. In Fiscal Year 1998, the department excluded the 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.

##### B. Basis of Presentation

The department uses funds and account groups to report its financial position and the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and aids management in demonstrating compliance with finance-related legal and contractual provisions. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the governmental funds.

Appropriations provide the monies to operate the department and the programs it administers. Because expenditures for the fund type or any program are reported only as charged to appropriations, they may not reflect the total cost of the related activity. Other direct and indirect costs provided by other state agencies are not allocated to the applicable fund type or program.

The accompanying financial statements are structured into two categories of funds and two account groups as follows.

**Governmental Funds** include the General Fund, special revenue funds and a capital projects fund. These funds account for the revenue sources and expenditures of the department.

**Fiduciary Funds** include agency funds. These funds account for assets held by the department as an agent for individuals, other governments and other funds.

**Account Groups** include the General Fixed Assets Account Group and the General Long Term Debt Account Group. These account groups are used to record the fixed assets and long-term liabilities of the governmental funds.

##### C. Basis of Accounting

The accounting and financial treatment applied to a fund is determined by its measurement focus. Governmental fund types and agency funds are presented using the flow of current financial resources measurement focus. With

## Notes to the Financial Statements

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this measurement focus, operating statements present increases and decreases in net current assets and unreserved fund balance as a measure of available spendable resources.

The governmental fund types and agency funds use the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to pay current period liabilities. Expenditures are recognized when the related fund liability is incurred 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.

Expenditures include amounts payable at June 30 and paid during the lapse period (July 1 through August 31 of the subsequent fiscal year). The department's claim against appropriations for these payables is reflected on the financial statements as appropriations receivable. The authority to expend appropriations ends with the close of the lapse period.

### **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 cost which approximate market. The department's contracted bank manages the investments in accordance with an agreement entered into in July 1998. 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.

Department of Revenue Administrative Rule 12 CSR 10-43-020 authorizes the department to invest in the following instruments: United States Treasury Notes; time deposits; Federal National Mortgage Association Securities; Student Loan Marketing Association Securities; Federal Home Loan Bank Securities; Federal Home Loan Mortgage Corporation Securities; and repurchase agreements and reverse repurchase agreements secured by United States Treasury obligations or by the federal agency securities just listed.

### **F. Interest Receivable**

Interest receivable represents accrued interest on agency funds' short-term investments.

### **G. Appropriations Receivable**

Appropriations receivable are the department's claim against appropriations for payables at June 30 and paid during the lapse period.

### **H. 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, motor fuel and special fuel taxes due to the department are computer or manually generated based on the taxpayer's past liability when the taxpayer fails to file a return when due. Estimates of individual and corporate taxes are based on matching with federal tax returns. Because it is uncertain whether a liability exists at the time the estimate is generated, 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, 1998, the tax

revenue estimate was approximately \$388 million.

**I. Due To and Due From Other Funds**

Due to and due from other funds represent interfund payables and receivables that arise from interfund transfers required by Missouri statutes.

**J. Due To and Due From State Treasurer**

Amounts reported as due to the State Treasurer represent the department's obligation to transfer accounts receivable (less allowances and deferred revenues) and amounts due from other funds to the State Treasury when received.

Amounts reported as due from the State Treasurer represent payments received from taxpayers in excess of their computed tax liability and/or amounts due to be transferred to another fund.

**K. Funds in Custody of State Treasurer**

Funds in custody of 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).

**L. Inventory**

Inventory consists of supplies, postage and 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 and are recognized as expenditures when purchased. Inventories on-hand at fiscal year end are recorded on the applicable funds' balance sheet and as a reserve of fund balance.

**M. Fixed Assets**

Fixed asset purchases are reported as expenditures in the fund financing the acquisition and are capitalized in the General Fixed Assets Account Group. Fixed assets consist of furniture and equipment and are valued at historical cost or estimated historical cost when actual historical cost is unknown. No depreciation is recorded on fixed assets.

**N. Refunds Payable**

Refunds payable in the General Fund consist of amounts owed for overpayment of individual and corporate income tax and sales and use tax. Special revenue funds' refunds payable consists of refunds of motor fuel tax, sales and use tax and workers' compensation, overpayments and errors.

**O. Due to Other Entities**

The due to other entities amount in the General Fund includes cash and transient employer bonds held by the State Treasurer and fees owed for collection services. The due to other entities amount in the special revenue funds consists of motor fuel tax distributions owed to local governments. The agency funds due to other entities amount consists of local cigarette tax, local sales tax, financial institutions tax, gasoline tax, local option use tax and riverboat gaming taxes and fees owed to local governments; and amounts collected by the Highway Reciprocity Commission and the Department of Economic Development that are owed to other states.

**P. Funds Held In Trust**

Funds held in trust in the General Fund represent income tax and the three 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. Funds

## Notes to the Financial Statements

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held in trust in the agency funds represents money the department is holding pending a subsequent event.

### Q. 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 receivables 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. Revenues have been offset \$235,629,987 within the General Fund and \$20,669,507 within the special revenue funds.

### R. Long-Term Debt

Long-term obligations of the department are reported in the General Long-Term Debt Account Group and consist of compensated absences, Article X distributions and lease/purchase obligations.

**Compensated absences** represent accumulated unpaid vacation and compensatory time. GASB Statement No. 16, "Accounting for Compensated Absences" requires governmental funds to recognize a current liability for the amount deemed to be payable with current financial resources. The remainder of the liability is reported in the General Long-Term Debt Account Group.

**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.

**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.

### S. Fund Equity

The negative unreserved fund balances represent liabilities that were paid from Fiscal Year 1999 appropriations. The reserved fund balances represent the portion of fund equity not available for expenditure. 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.

### T. Revenues

Revenues for governmental funds are recognized when both measurable and available. All revenues are reported net of refunds of \$621,741,944 for the General Fund and \$46,345,704 for the special revenue funds.

### U. Expenditures

Expenditures are recognized when the related liability is incurred. Expenditures are reported net of revenue overcollections (refunds).

### V. Lapsed Balances

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

### W. Total (Memorandum Only)

The "Total (Memorandum Only)" column is presented as additional analytical data only and is not intended to fairly present the financial

statements. Because the column does not identify the restrictions which exist by fund type, it should be read only with reference to the details of each fund type. Interfund eliminations have not been made in the aggregation of this data.

Comparative total data for the prior year is presented in the accompanying financial statements in order to provide an understanding of the changes in the department's financial position and operations.

**NOTE 2.  
BUDGETARY AND LEGAL  
COMPLIANCE**

**A. Budgetary Data**

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

In prior fiscal years, the state legislature appropriated money to the department at the divisional level. However, beginning in Fiscal Year 1996, the state legislature appropriated money to the department at the departmental level. The legal level of budgetary control is at the departmental level, however, the department maintains budgetary control at the divisional level.

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. In Fiscal Year 1998, the department received \$134,268 in supplemental appropriations.

**B. Budgetary to GAAP Basis  
Reconciliation**

Cash collections reconcile to revenues as shown on the next page. The appropriations included as revenues are only those for department operations and exclude refund appropriations. Revenues are presented on the modified accrual basis of accounting, net of refunds. The revenue/expenditure offset shown in the reconciliation is the net monetary effect of an agreement with an independent company to provide software maintenance and motor vehicle manuals in exchange for department computer generated reports.

The expense and equipment amounts shown on the Combined Statement of Appropriations and Expenditures--Budgetary Basis reconcile to the expense and equipment amounts shown on the Combined Statement of Revenues, Expenditures and Changes in Fund Balance, All Governmental Fund Types as shown on the following page.

**Notes to the Financial Statements**

**FISCAL YEAR 1998 REVENUE  
(GAAP BASIS)**

	(in thousands of dollars)	
	General Fund	Special Revenue Fund
Fiscal Year 1998 Cash Collections	\$6,217,236	\$2,238,954
Add (Deduct) net change in:		
Receivables	(100,906)	(5,228)
Due From Agency Funds	(269)	9
Deduct:		
Deferred Revenues	(235,630)	(20,670)
Refunds	(621,742)	(46,346)
Add:		
Appropriations	420,800	183,609
Revenue/Expenditure Offset		27
Fiscal Year 1998 Revenue (GAAP Basis)	<u>\$5,679,489</u>	<u>\$2,350,355</u>

**FISCAL YEAR 1998 EXPENDITURES  
(GAAP BASIS)**

	(in thousands of dollars)	
	General Fund	Special Revenue Funds
Budgetary Expense and Equipment Expenditures	\$11,556	\$22,905
Add (Deduct) net change in:		
Encumbrances	183	18
Current year expenditures paid from subsequent year's appropriation	28	(540)
Add:		
Revenue/Expenditure Offset		27
Fiscal Year 1998 Expenditures (GAAP Basis)	<u>\$11,767</u>	<u>\$22,410</u>

**C. Deficit Fund Balance**

The amounts presented as negative fund balances at June 30, 1998, resulted from liabilities that were paid from Fiscal Year 1999 appropriations as shown below.

<b>DEFICIT FUND BALANCE</b>	
<b>General Fund</b>	
Office Expense	\$17,521
Data Processing	8,078
Travel and Vehicle Exp.	2,023
Office and Communication	
Equipment Purchases	570
Communications	339
Professional Services	231
Miscellaneous	726
<b>Total</b>	<u>\$29,488</u>
<b>DOR Information Fund</b>	
Office Expense	<u>\$7,264</u>
<b>MV Commission Fund</b>	
Office Expense	<u>\$396</u>
<b>State Highways &amp; Transportation Department Fund</b>	
Vehicle License Plates	\$290,296
Data Processing	107,226
Communications	20,205
Office Expense	8,099
Travel and Vehicle Exp.	38
Miscellaneous	19
<b>Total</b>	<u>\$425,883</u>
<b>Motor Fuel Tax Fund</b>	
Motor Fuel Tax	
Distributions	<u>\$1,203,999</u>

**NOTE 3.  
DEPOSITS AND INVESTMENTS**

**A. Deposits**

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 joint custody account or by a third party custodian. At June 30, 1998, 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's contracted bank guarantees no loss of principal or interest to the department. At June 30, 1998, 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 St. Louis. The joint custody account requires that department personnel release securities.

The Combined Balance Sheet All Fund Types and Account Groups also includes \$30,511,000 for sales and use tax bonds, \$3,105,000 for protested income tax, \$10,165,000 for protested sales and use tax and \$406,000 for transient employer bonds in the General Fund. Because these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rests with that office. At June 30, 1998, these funds were

## Notes to the Financial Statements

invested as shown below. 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

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Collateral Value</u>
<b>Deposits:</b>			
Insured (FDIC)	\$3,375,555	\$3,646,545	\$3,646,545
Uninsured:			
Collateral held by department's agent in department's name	111,445	5,354,351	166,386,358
<b>Total Deposits</b>	<u>\$3,487,000</u>	<u>\$9,000,896</u>	<u>\$170,032,903</u>

### DEPARTMENT OF REVENUE TOTAL INVESTMENTS

	<u>Carrying Amount</u>	<u>Market Value</u>
<b>Investments:</b>		
Safety Responsibility Insurance Securities:		
Securities held by the department in the Investor's name	\$1,351,128	\$1,504,013
Repurchase Agreements:		
Securities held by the department in the department's name	120,500,000	120,500,000
U.S. Treasury and Agency Securities:		
Securities held by department's agent in the department's name	66,528,798	66,734,119
<b>Total Investments</b>	<u>\$188,379,926</u>	<u>\$188,738,132</u>

### STATE TREASURER INVESTMENTS

	<u>Carrying Amount</u>	<u>Market Value</u>
Certificates of Deposit	\$4,820,802	\$4,820,802
Repurchase Agreements	4,511,493	4,530,441
U.S. Treasury and Agency Securities	34,854,705	34,854,705
<b>Total</b>	<u>\$44,187,000</u>	<u>\$44,205,948</u>

**NOTE 4.  
FIXED ASSETS**

A statement of changes in fixed assets for the year ended June 30, 1998, follows.

<b>CHANGES IN FIXED ASSETS</b>	
	Fixed Assets Furniture and Equipment (in thousands of dollars)
Balance July 1, 1997	\$17,584
Additions	9,304
Deletions	(6,872)
Balance June 30, 1998	<u>\$20,016</u>

**NOTE 5.  
LEASING OBLIGATIONS**

The department entered into various lease/purchase agreements for the acquisition of office equipment. FASB Statement No. 13, "Accounting for Leases" requires a lease that transfers substantially all of the benefits and risks of ownership to the lessee to be accounted for as the acquisition of a fixed asset and the incurrence of an obligation of the lessee (a capital lease). The liability presented in the General Long-Term Debt Account Group represents the net present value of the remaining lease/purchase agreements. The related assets are reported in the General Fixed Assets Account Group.

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.

A summary of the future minimum lease payments for capital leases follows.

<b>FUTURE MINIMUM LEASE PAYMENTS</b>	
Fiscal Year Ending June 30,	Future Minimum Lease Payments
1999	\$315,084
2000	284,012
2001	201,357
After 2001	<u>0</u>
Total minimum lease payments	\$800,453
Less amount representing interest	<u>(75,903)</u>
NPV of minimum lease payments	<u>\$724,550</u>

The department, through the Office of Administration (OA), enters into various operating leases for land and buildings. Each lease contains a fiscal funding clause indicating that continuation of the lease is subject to annual funding by the legislature. The department expects that in the normal course of business it will renew most of the leases or replace them with similar leases. Beginning in Fiscal Year 1998, the department transferred all responsibilities for the payment of lease obligations to OA.

**NOTE 6.  
COMPENSATED ABSENCES**

The department's policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum and to receive accumulated leave on termination. A normal year's accumulation for the department is approximately 32,552 days. At June 30, 1998, accumulated leave was 32,583 days. This would require approximately \$3,127,968 to satisfy at salary rates then in

**Notes to the Financial Statements**

effect (excluding the state's share of OASDHI, 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, 1998, was 1,063 days. This would require approximately \$102,048 to satisfy at salary rates then in effect (excluding the state's share of OASDHI, retirement and insurance).

Accumulated sick leave is not paid upon employee termination and does not represent a liability to the department.

**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. In Fiscal Year 1998, the department distributed \$376.3 million relating to Fiscal Years 1995 and 1996. The state also exceeded the revenue limit in Fiscal Years 1997 and 1998. The department will distribute approximately \$319.3 million in Fiscal Year 1999 and \$257.3 million in Fiscal Year 2000.

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

The following is a summary of changes in general long-term debt for the year ended June 30, 1998.

<b>CHANGES IN LONG-TERM DEBT</b>				
	Balance July 1, 1997	Increases	Decreases	Balance June 30, 1998
Compensated Absences	\$2,894	348	0	3,242
Article X Distributions	0	576,623	0	576,623
Obligations Under				
Lease/Purchases	102	623	0	725
<b>Total Long-Term Debt</b>	<u>\$2,996</u>	<u>577,594</u>	<u>0</u>	<u>580,590</u>

**NOTE 9.  
INTERFUND RECEIVABLES AND PAYABLES**

A summary of interfund receivables and payables at June 30, 1998, is shown below.

<b>INTERFUND RECEIVABLES AND PAYABLES</b>		
Fund	(in thousands of dollars)	
	Receivables	Payables
<b>General</b>	\$1,635	
<b>Capital Projects:</b>		
State Road	23,980	
<b>Special Revenue:</b>		
DOR Information		\$1,835
Gaming Commission	2	
Gaming Proceeds for Education	13	
Motor Fuel Tax	14,959	35,846
State Highways and Transportation Department	9,316	14,959
State Transportation	108	
<b>Agency:</b>		
Cigarette		7
County Aid Road Trust	4,206	
Financial Institutions Tax		194
Highway Reciprocity Commission Holding		4
International Registration Plan		7
Local Option Use Tax		19
Local Sales Tax	6,938	1,333
Motor Vehicle Local Sales Tax		6,938
Riverboat Gaming		15
<b>Total</b>	<u>\$61,157</u>	<u>\$61,157</u>

**NOTE 10.  
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 OA the money to pay the department's employees' fringe benefit costs and therefore, such costs are not included in the department's financial statements. For the year ended June 30, 1998, the cost to the State of Missouri for the Department of Revenue employees' fringe benefits was approximately \$12,577,000. Of this amount, \$5,212,000 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

## Notes to the Financial Statements

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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 1998 payroll for all employees of the department was \$49,057,000. Of this amount, \$47,333,000 was covered payroll for the MOSERS retirement plan.

MCHCP, authorized by Chapter 103, RSMo, is a self funded medical benefits 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 and cafeteria plans, and effective January 1, 1998, its 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. Effective January 1, 1996, the state implemented 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 and life, and beginning January 1, 1998, dental and vision insurance.

### **NOTE 11. CAPITAL PROJECTS FUND**

The capital projects fund column on the Combined Balance Sheet All Fund Types and Account Groups and the Combined Statement of Revenues, Expenditures and Changes in Fund Balance All Governmental Fund Types is comprised of the State Road Fund. The State Road Fund, authorized by Article IV, Section 30(b) of the Missouri Constitution receives transfers from the Motor Fuel Tax Fund.

### **NOTE 12. YEAR 2000**

The Department of Revenue participated in the statewide effort to address the Year 2000 (Y2K) issue. The State of Missouri contracted with Andersen Consulting to assist with the assessment and remediation of Y2K issues. The Office of Administration's (OA) Office of Information Technology acquired funding for all state agencies to correct the Y2K problem in their computer application systems. Agencies were given the option to utilize Andersen Consulting, their existing staff, or a combination of the two.

The department made its initial assessment in conjunction with Andersen Consulting. Following that assessment, the department decided that all of the remediation effort, except for the Highway Reciprocity Commission and some software upgrades, would be handled internally. The costs of these efforts were

funded through OA's Office of Information Technology and are not reflected in these financial statements.

The department's Y2K effort focused on its large databases and systems used to collect taxes. Approximately 40 systems and over 4 million lines of code are involved. Modifications to the databases supporting the collection of taxes have been upgraded with a schedule designed to avoid any adverse impact on business processing. The drivers' license system was redesigned earlier in the 1990's and is compliant.

### **A. Software Upgrades**

Two major mainframe processes were rewritten rather than converted to Y2K compliance: the tax withholding system and the vehicle titling and registration systems. During Fiscal Year 1998, approximately \$135,000 was paid to consultants for assisting in the development of the tax withholding system. In-house staff was also used for system development; their salaries are included in the Fiscal Year 1998 financial statements. This project began during Fiscal Year 1997 and was completed in Fiscal Year 1998.

The vehicle registration and titling systems, some dating back to the 70's, are being replaced by the Field Automated System for Titles and Registrations (FASTR). First phase implementation is scheduled for early 1999. The department spent \$1,585,269 for software and equipment in Fiscal Year 1998 on this system. The estimated amount payable for software in Fiscal Year 1999 is \$804,039. Depending on the final implementation plan, the department also plans to spend approximately \$1,800,000 in system implementation during Fiscal Year 1999.

### **B. Stages of Work Toward Y2K Compliance**

As of the end of calendar year 1998, the department's Y2K effort is estimated as 90 percent complete. This includes remediation,

testing, and implementation. The remaining 10 percent of work will be completed during the first half of 1999.

Formal assessment of the department's network and desktop equipment is now underway. This effort will continue for the next several months. No significant financial impact is anticipated.

The final area of focus for the department will be external interfaces. Most are with financial institutions and appear to be progressing toward successful completion. This is expected to have no significant financial impact on the department's resources.



# Special Revenue Funds

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The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

# Special Revenue Fund Descriptions

## AVIATION TRUST FUND

This 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.

## BLIND PENSION FUND

This 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.

## CHILDREN'S TRUST FUND

This fund, as authorized by Section 451.151, RSMo, receives fees county recorders of deeds charge for the issuance of marriage licenses.

## CONSERVATION COMMISSION FUND

This fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives the 1/8 percent sales/use tax collections.

## CRIME VICTIMS' COMPENSATION FUND

This 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 Highway Reciprocity Commission, 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, highway use tax compliance and compliance with the Motor Carrier Act of 1991 for administration of the International Fuel Tax Agreement. All Department of Revenue appropriations pertaining to grant expenditures are charged to this fund. Consequently, the department transmits all reimbursement receipts to the fund.

## DEPARTMENT OF REVENUE INFORMATION FUND

This fund, as authorized by Section 32.067, RSMo, receives fees the department charges on the sale of its information and publications 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

## Special Revenue Funds

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to general revenue activities to the State Highways and Transportation Department Fund.

### **DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND**

This 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.

### **FAIR SHARE FUND**

This 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**

This fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee the department collects from gaming boats for each person embarking on an excursion gambling boat.

### **GAMING PROCEEDS FOR EDUCATION FUND**

This 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**

This 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**

This fund, as authorized by Sections 178.653 and 561.035, RSMo, receives receipts county

clerks collect for drug-related offenses and intoxication-related traffic offenses.

### **LOCAL RECORDS PRESERVATION FUND**

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

### **MISSOURI COMMUNITY COLLEGE JOB TRAINING PROGRAM FUND**

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

### **MISSOURI HOUSING TRUST FUND**

This fund, as authorized by Section 59.319, RSMo, receives fees county recorders of deeds charge for the recording of any instrument.

### **MOTOR FUEL TAX FUND**

This fund, as authorized by Section 142.345, RSMo, receives state motor fuel taxes and fees, 50 percent of motor vehicle sales taxes, the highway use tax 1 percent increase and motor vehicle increased registration fees and distributes these taxes and fees to the State Highways and Transportation Department Fund, the County Aid Road Trust Fund, the State Transportation Fund, the State Road Fund, St. Louis County and to all incorporated cities in the state with a population greater than 100 persons.

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**MOTOR VEHICLE COMMISSION FUND**

This fund, as authorized by Section 301.560, RSMo, receives fees the department collects from manufacturers, motor vehicle dealers and boat dealers.

**MOTORCYCLE SAFETY TRUST FUND**

This 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**

This fund, as authorized by Section 194.297, RSMo, receives monetary donations from drivers' license applicants. The Department of Health uses the fund's money for implementation of organ donation awareness programs.

**PARKS SALES TAX FUND**

This fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives 50 percent of the 1/10 percent sales/use and motor vehicle sales tax collections.

**PETROLEUM INSPECTION FUND**

This 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**

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

**SCHOOL DISTRICT TRUST FUND**

This fund, as authorized by Section 144.701, RSMo, receives the education (Proposition C) sales and use tax collections (50 percent of the 1 percent tax on motor vehicles).

**SERVICES TO VICTIMS FUND**

This 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 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**

This fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives 50 percent of the 1/10 percent sales/use and motor vehicle sales tax collections.

**SOLID WASTE MANAGEMENT FUND**

This fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees imposed on the purchase of tires.

**STATE FORENSIC LABORATORY FUND**

This 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.

## Special Revenue Funds

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### **STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND**

This fund, as authorized by Section 226.200, RSMo, receives collections derived from highway users as an incident to their use or right to use the highways of the state. These collections include drivers' and motor vehicle license fees, taxes on motor vehicles, trailers and motor vehicle fuels.

### **STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND**

This fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee charged to owners of motor vehicles and owners of railroad rolling stock and flanged wheel equipment or private cars. The state uses the fund's money 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**

This fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee county recorders of deeds charge for the recording of any instrument.

### **STATE SCHOOL MONEY FUND**

This 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**

This fund, as authorized by Article IV, Section 30(b) of the Missouri Constitution, receives transfers from the Motor Fuel Tax Fund.

### **STATEWIDE COURT AUTOMATION FUND**

This fund, as authorized by Section 476.053, RSMo, receives fees assessed as costs in each circuit and associate circuit court proceeding.

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

These 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.

Unaudited

DEPARTMENT OF REVENUE  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 1998

	(in thousands of dollars)											(continued on next page)		
	Conservation Commission	Dept. of Revenue Federal	Dept. of Revenue Information	Division of Aging	Fair Share	Gaming Commission	Gaming Proceeds for Education	Health Initiatives	Motor Fuel Tax	Motor Vehicle Commission	Parks Sales Tax			
<b>ASSETS</b>														
Appropriations Receivable	\$ 1	166	748	11				1	12,856	31				
Accounts Receivable	9,170	4	198		1,424			1,526	55,211				3,440	
Allowance for Doubtful Accounts	(1,683)		(40)						(62)				(502)	
Due From Other Funds						3	13		14,960					
Due From State Treasurer			1,835						35,845					
Postage Inventory				13						15				
Supply Inventory										6				
License Plate and Tab Inventory														
<b>Total Assets</b>	\$ 7,488	170	2,754	11	1,424	3	13	1,527	118,810	52			2,938	
<b>LIABILITIES</b>														
Accounts Payable		162	752	11				1		13				
Accrued Payroll	1	1	3							18				
Refunds Payable														
Due to Other Entities			1,835						6,306					
Due to Other Funds									35,845					
Due to State Treasurer	6,927	4	159		1,424	3	13	1,524	69,847				2,771	
Deferred Revenue	560		(1)					2	262				167	
Compensated Absences														
<b>Total Liabilities</b>	\$ 7,488	167	2,748	11	1,424	3	13	1,527	112,260	31			2,938	
<b>FUND BALANCE</b>														
Reserved for Encumbrances		3							7,754					
Reserved for Inventory			13							21				
Unreserved			(7)						(1,204)					
<b>Total Fund Balance</b>	\$ 0	3	6	0	0	0	0	0	6,550	21			0	
<b>Total Liabilities and Fund Balance</b>	\$ 7,488	170	2,754	11	1,424	3	13	1,527	118,810	52			2,938	

Special Revenue Funds

Unaudited

DEPARTMENT OF REVENUE  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 1998

		(in thousands of dollars)										TOTAL	
(continued from previous page)		Petroleum Inspection	Petroleum Storage Tank Ins.	School District Trust	Soil & Water Sales Tax	Solid Waste Mgmt.	State Hwys. and Transp. Department	State School Money	State Transp.	Workers' Comp.	Workers' Comp.- Second Injury	1998	1997
<b>ASSETS</b>													
Appropriations Receivable	\$	2	1				2,823					16,640	15,930
Accounts Receivable				70,105	3,440	496	6,784	3,204				155,002	160,229
Allowance for Doubtful Accounts				(12,176)	(502)							(14,965)	(19,668)
Due From Other Funds							9,316		108			24,400	20,520
Due From State Treasurer							17,257			20		54,972	49,399
Postage Inventory							748					763	499
Supply Inventory							272					291	305
License Plate and Tab Inventory							2,843					2,843	1,432
<b>Total Assets</b>	\$	2	1	57,929	2,938	496	40,043	3,204	108	15	20	239,946	228,646
<b>LIABILITIES</b>													
Accounts Payable	\$	2	1				2,781					3,723	4,880
Accrued Payroll							324					347	185
Refunds Payable							2,298			15	20	2,333	4,067
Due to Other Entities							14,959					6,306	5,012
Due to Other Funds				53,877	2,771	496	16,100	3,204	108			52,639	45,332
Due to State Treasurer				4,052	167							158,732	154,688
Deferred Revenue							4					5,705	6,393
Compensated Absences												4	9
<b>Total Liabilities</b>	\$	2	1	57,929	2,938	496	36,466	3,204	108	15	20	229,789	220,566
<b>FUND BALANCE</b>													
Reserved for Encumbrances	\$						141					7,898	7,956
Reserved for Inventory							3,862					3,896	2,237
Unreserved							(426)					(1,637)	(2,113)
<b>Total Fund Balance</b>	\$	0	0	0	0	0	3,577	0	0	0	0	10,157	8,080
<b>Total Liabilities and Fund Balance</b>	\$	2	1	57,929	2,938	496	40,043	3,204	108	15	20	239,946	228,646

This statement only includes those funds with an asset and liability balance at June 30, 1998.

Those funds that did not have a balance at June 30, 1998 are:

Aviation Trust Fund	Motorcycle Safety Trust Fund
Blind Pension Fund	Organ Donor Program Fund
Children's Trust Fund	Services to Victims Fund
Crime Victims' Compensation Fund	State Forensic Laboratory Fund
Independent Living Center Fund	State Highways and Transportation Department
Local Records Preservation Fund	Grade Crossing Safety Account Fund
Missouri Comm. College Job Training Program Fund	State Land Survey Program Fund
Missouri Housing Trust Fund	Statewide Court Automation Fund

Unaudited

**DEPARTMENT OF REVENUE  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR YEAR ENDED JUNE 30, 1998**

		(in thousands of dollars)											(continued on next page)	
	Aviation Trust	Blind Pension	Children's Trust	Conservation Commission	Crime Victims' Comp.	Dept. of Revenue Federal	Dept. of Revenue Information	Div. of Aging	Fair Share	Gaming Commission	Gaming Proceeds for Education	Health Initiatives	Indep. Living Center	
<b>REVENUES</b>														
Appropriations				440		694	1,237	20				44		
Individual Income Tax Licenses, Permits and Fees			794							39,510				
Motor Fuel Tax	444			76,582			49							
Sales and Use Tax		16,765		15	3,692	275	2,781		24,975	4	144,023	32,744	215	
Sale of Information	444	16,765	794	77,037	3,692	969	4,067	20	24,975	39,514	144,023	32,788	215	
Other Revenues														
<b>Total</b>	\$ 444	\$ 16,765	\$ 794	\$ 76,596	\$ 3,692	\$ 275	\$ 2,802	\$ 20	\$ 24,975	\$ 39,514	\$ 144,023	\$ 32,744	\$ 215	
Provision for Transmittal to State Treasury	\$ 0	\$ 0	\$ 0	\$ 441	\$ 0	\$ 694	\$ 1,265	\$ 20	\$ 0	\$ 0	\$ 0	\$ 44	\$ 0	
<b>Net Revenues</b>	\$ 444	\$ 16,765	\$ 794	\$ 76,596	\$ 3,692	\$ 275	\$ 2,802	\$ 20	\$ 24,975	\$ 39,514	\$ 144,023	\$ 32,744	\$ 215	
<b>EXPENDITURES</b>														
Personal Service				391		14	345	9				35		
Expense and Equipment				60		219	610	11				9		
Commercial Drivers License														
Information System Fees														
Distributions to Cities of														
Funds Accruing to the														
Motor Fuel Tax Fund														
<b>Total Expenditures</b>	\$ 0	\$ 0	\$ 0	\$ 451	\$ 0	\$ 233	\$ 955	\$ 20	\$ 0	\$ 0	\$ 0	\$ 44	\$ 0	
Excess of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ (10)	\$ 0	\$ 461	\$ 310	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Before Lapsed Balances														
Lapsed Balances				1		480	378							
Excess of Revenues Over (Under) Expenditures	\$ 0	\$ 0	\$ 0	\$ (11)	\$ 0	\$ (19)	\$ (68)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
<b>OTHER FINANCING SOURCES (USES)</b>														
Operating Transfers In							(1,835)							
Operating Transfers Out														
<b>Total Other Financing Sources (Uses)</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,835)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Provision for Transfers to Other Funds							(1,835)							
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 0	\$ 0	\$ 0	\$ (11)	\$ 0	\$ (19)	\$ (68)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
(Increase) Decrease in Reserve for Encumbrances				11		19	61							
Net change in Unreserved Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (7)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance Unreserved - July 1, 1997														
<b>Fund Balance Unreserved - June 30, 1998</b>	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (7)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

# Special Revenue Funds

Unaudited

## DEPARTMENT OF REVENUE SPECIAL REVENUE FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR YEAR ENDED JUNE 30, 1998

	(in thousands of dollars)													(continued on next page)
	(continued from previous page)	Local Records Preservation	MO Comm. College Job Training	MO Housing Trust	Motor Fuel Tax	Motor Vehicle Commission	Motorcycle Safety Trust	Organ Donor Program	Parks Sales Tax	Petroleum Inspection	Petroleum Storage Tank	School District Trust	Services to Victims	Soil & Water Sales Tax
<b>REVENUES</b>														
Appropriations					134,164	415				27	20			
Individual Income Tax			7,792		107,467	908				1,692	13,638		2,567	
Licenses, Permits and Fees	1,373		4,059		630,538									
Motor Fuel Tax					152,377			30,859						30,859
Sales and Use Tax					376	2	4	367	6					6
Sale of Information														
Other Revenues														
<b>Total</b>		1,373	7,792	4,059	1,024,922	1,325	4	367	30,865	1,719	13,658	567,428	2,567	30,865
Provision for Transmittal to State Treasury		1,373	7,792	4,059	890,758	910	4	367	30,865	1,692	13,638	567,428	2,567	30,865
<b>Net Revenues</b>		0	0	0	134,164	415	0	0	0	27	20	0	0	0
<b>EXPENDITURES</b>														
Personal Service						229				24	19			
Expense and Equipment						171				3	1			
Commercial Drivers License														
Information System Fees														
Distributions to Cities of														
Funds Accruing to the														
Motor Fuel Tax Fund					134,268									
<b>Total Expenditures</b>		0	0	0	134,268	400	0	0	0	27	20	0	0	0
Excess of Revenues Over (Under) Expenditures		0	0	0	(104)	15	0	0	0	0	0	0	0	0
Before Lapsed Balances														
Lapsed Balances					0	15								
Excess of Revenues Over (Under) Expenditures		0	0	0	(104)	0	0	0	0	0	0	0	0	0
<b>OTHER FINANCING SOURCES (USES)</b>														
Operating Transfers In														
Operating Transfers Out					(825,077)									
<b>Total Other Financing Sources (Uses)</b>		0	0	0	(825,077)	0	0	0	0	0	0	0	0	0
Provision for Transfers to Other Funds					(825,077)									
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses		0	0	0	(104)	0	0	0	0	0	0	0	0	0
(Increase) Decrease in Reserve for Encumbrances					40									
Net change in Unreserved Fund Balance		0	0	0	(64)	0	0	0	0	0	0	0	0	0
Fund Balance Unreserved -July 1, 1997					(1,140)									
<b>Fund Balance Unreserved -June 30, 1998</b>		0	0	0	(1,204)	0	0	0	0	0	0	0	0	0

Unaudited

DEPARTMENT OF REVENUE  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR YEAR ENDED JUNE 30, 1998

	(in thousands of dollars)									
	(continued from previous page)									
	Solid Waste Mgmt.	State Forensic Lab.	State Highways and Transp. Department	State Hwys. and Transp. Dept. Grade Crossing	State Land Survey	State School Money	State Transp.	Statewide Court Automation	Workers' Comp. - Second Injury	TOTAL
<b>REVENUES</b>										
Appropriations			46,548							184,170
Individual Income Tax			140,710	1,088	1,373	21		4,389		6,924
Licenses, Permits and Fees	1,356	250	34,792							305,837
Motor Fuel Tax										622,843
Sales and Use Tax			706			56,193				840,759
Sale of Information										2,781
Other Revenues									17,931	3,847
<b>Total</b>	<b>1,356</b>	<b>250</b>	<b>222,756</b>	<b>1,088</b>	<b>1,373</b>	<b>56,214</b>	<b>0</b>	<b>4,389</b>	<b>17,931</b>	<b>2,228,946</b>
Provision for Transmittal to State Treasury	1,356	250	176,208	1,088	1,373	56,214		4,389	17,931	2,044,747
<b>Net Revenues</b>	<b>0</b>	<b>0</b>	<b>46,548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183,638</b>
<b>EXPENDITURES</b>										
Personal Service			22,956							24,022
Expense and Equipment			21,326							22,410
Commercial Drivers License Information System Fees			229							229
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund			44,511							134,288
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>44,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,929</b>
Excess of Revenues Over (Under) Expenditures Before Lapsed Balances	0	0	2,037	0	0	0	0	0	0	2,709
Lapsed Balances			1,417							2,291
Excess of Revenues Over (Under) Expenditures	0	0	620	0	0	0	0	0	0	418
<b>OTHER FINANCING SOURCES (USES)</b>										
Operating Transfers In			494,604				1,045			495,649
Operating Transfers Out										(826,912)
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>494,604</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,045</b>	<b>0</b>	<b>0</b>	<b>(331,263)</b>
Provision for Transfers to Other Funds			494,604				1,045			(331,263)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	620	0	0	0	0	0	0	418
(Increase) Decrease in Reserve for Encumbrances			(73)							58
Net change in Unreserved Fund Balance	0	0	547	0	0	0	0	0	0	476
Fund Balance Unreserved -July 1, 1997			(973)							(2,113)
<b>Fund Balance Unreserved -June 30, 1998</b>	<b>0</b>	<b>0</b>	<b>(426)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,637)</b>

# Special Revenue Funds

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--  
BUDGETARY BASIS  
BUDGETED SPECIAL REVENUE FUNDS  
FOR YEARS ENDED JUNE 30, 1998 AND 1997**

(in thousands of dollars)

	1998			1997		
	Appropriation	Expenditure	Lapsed Balances	Appropriation	Expenditure	Lapsed Balances
<b>AVIATION TRUST FUND</b>						
Refunds for Aviation Trust Fund	\$ 16 E	13	3	26 E	17	9
<b>Aviation Trust Fund Total</b>	<b>\$ 16</b>	<b>13</b>	<b>3</b>	<b>26</b>	<b>17</b>	<b>9</b>
<b>CONSERVATION COMMISSION FUND</b>						
<b>Division of Taxation and Collection</b>						
Personal Service	\$ 391	391	0	368	368	0
Expense and Equipment	49	49	0	56	56	0
<b>Conservation Commission Fund Total</b>	<b>\$ 440</b>	<b>440</b>	<b>0</b>	<b>424</b>	<b>424</b>	<b>0</b>
<b>DEPARTMENT OF REVENUE FEDERAL FUND</b>						
<b>Division of Administration</b>						
Expense and Equipment	20	10	10	80	13	67
<b>Total</b>	<b>\$ 20</b>	<b>10</b>	<b>10</b>	<b>80</b>	<b>13</b>	<b>67</b>
<b>Division of Information Systems</b>						
Personal Service	\$ 0	0	0	30	0	30
Expense and Equipment	0	0	0	7	0	7
<b>Total</b>	<b>\$ 0</b>	<b>0</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>37</b>
<b>Division of MV/DL Excl. Branch Offices</b>						
Personal Service	\$ 145	14	131	139	18	121
Expense and Equipment	399	161	238	302	131	171
<b>Total</b>	<b>\$ 544</b>	<b>175</b>	<b>369</b>	<b>441</b>	<b>149</b>	<b>292</b>
<b>Highway Reciprocity Commission</b>						
Expense and Equipment	\$ 80	28	52	80	79	1
<b>Total</b>	<b>\$ 80</b>	<b>28</b>	<b>52</b>	<b>80</b>	<b>79</b>	<b>1</b>
<b>Division of Compliance</b>						
Expense and Equipment	\$ 50	0	50	50	0	50
<b>Total</b>	<b>\$ 50</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>50</b>
<b>Department of Revenue Federal Fund Total</b>	<b>\$ 694</b>	<b>213</b>	<b>481</b>	<b>688</b>	<b>241</b>	<b>447</b>

Appropriations designated with an E represent open-ended appropriations.

**DEPARTMENT OF REVENUE  
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--  
BUDGETARY BASIS  
BUDGETED SPECIAL REVENUE FUNDS  
FOR YEARS ENDED JUNE 30, 1998 AND 1997**

(in thousands of dollars)

	1998			1997		
	Appropriation	Expenditure	Lapsed Balances	Appropriation	Expenditure	Lapsed Balances
<b>DEPARTMENT OF REVENUE INFORMATION FUND</b>						
<b>Division of Administration</b>						
Expense and Equipment	422	346	76	419	345	74
<b>Total</b>	<b>\$ 422</b>	<b>346</b>	<b>76</b>	<b>419</b>	<b>345</b>	<b>74</b>
<b>Division of Information Systems</b>						
Personal Service	136	136	0	142	142	0
Expense and Equipment	92	92	0	82	68	14
<b>Total</b>	<b>\$ 228</b>	<b>228</b>	<b>0</b>	<b>224</b>	<b>210</b>	<b>14</b>
<b>Division of MV/DL Excl. Branch Offices</b>						
Personal Service	209	208	1	285	285	0
Expense and Equipment	77	77	0	425	425	0
<b>Total</b>	<b>\$ 286</b>	<b>285</b>	<b>1</b>	<b>710</b>	<b>710</b>	<b>0</b>
<b>Division of Taxation and Collection</b>						
Expense and Equipment	301	0	301	215	0	215
<b>Total</b>	<b>\$ 301</b>	<b>0</b>	<b>301</b>	<b>215</b>	<b>0</b>	<b>215</b>
<b>Department of Revenue Information Fund Total</b>	<b>\$ 1,237</b>	<b>859</b>	<b>378</b>	<b>1,568</b>	<b>1,265</b>	<b>303</b>
<b>DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND</b>						
<b>Division of Information Systems</b>						
Expense and Equipment	\$ 11	11	0	11	11	0
<b>Total</b>	<b>\$ 11</b>	<b>11</b>	<b>0</b>	<b>11</b>	<b>11</b>	<b>0</b>
<b>Division of Taxation and Collection</b>						
Personal Service	\$ 9	9	0	9	9	0
<b>Total</b>	<b>\$ 9</b>	<b>9</b>	<b>0</b>	<b>9</b>	<b>9</b>	<b>0</b>
<b>Division of Aging-Elderly Home Delivered Meals Trust Fund Total</b>	<b>\$ 20</b>	<b>20</b>	<b>0</b>	<b>20</b>	<b>20</b>	<b>0</b>

# Special Revenue Funds

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--  
BUDGETARY BASIS  
BUDGETED SPECIAL REVENUE FUNDS  
FOR YEARS ENDED JUNE 30, 1998 AND 1997**

(in thousands of dollars)

	1998			1997		
	Appropriation	Expenditure	Lapsed Balances	Appropriation	Expenditure	Lapsed Balances
<b>FAIR SHARE FUND</b>						
Refunds of Tobacco and Cigarette Tax	\$ 11 E	1	10	49 E	49	0
<b>Fair Share Fund Total</b>	<b>\$ 11</b>	<b>1</b>	<b>10</b>	<b>49</b>	<b>49</b>	<b>0</b>
<b>HEALTH INITIATIVES FUND</b>						
<b>Division of Administration</b>						
Expense and Equipment	\$ 4	4	0	4	4	0
<b>Total</b>	<b>\$ 4</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>
<b>Division of Taxation and Collection</b>						
Personal Service	\$ 35	35	0	34	34	0
Expense and Equipment	4	4	0	4	4	0
<b>Total</b>	<b>\$ 39</b>	<b>39</b>	<b>0</b>	<b>38</b>	<b>38</b>	<b>0</b>
Refunds of Tobacco and Cigarette Tax	\$ 50 E	1	49	67 E	66	1
<b>Health Initiatives Fund Total</b>	<b>\$ 93</b>	<b>44</b>	<b>49</b>	<b>109</b>	<b>108</b>	<b>1</b>
<b>MOTOR FUEL TAX FUND</b>						
Distributions to Cities of Funds Accruing to the Motor Fuel Tax Fund	\$ 134,164 E	134,164	0	132,400 E	129,776	2,624
<b>Motor Fuel Tax Fund Total</b>	<b>\$ 134,164</b>	<b>134,164</b>	<b>0</b>	<b>132,400</b>	<b>129,776</b>	<b>2,624</b>
<b>MOTOR VEHICLE COMMISSION FUND</b>						
<b>Division of Administration</b>						
Expense and Equipment	\$ 26	26	0	0	0	0
<b>Total</b>	<b>26</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Division of Information Systems</b>						
Personal Service	\$ 15	1	14	14	12	2
Expense and Equipment	6	6	0	0	0	0
<b>Total</b>	<b>21</b>	<b>7</b>	<b>14</b>	<b>14</b>	<b>12</b>	<b>2</b>

Appropriations designated with an E represent open-ended appropriations.

Special Revenue Funds

Unaudited

DEPARTMENT OF REVENUE  
 COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--  
 BUDGETARY BASIS  
 BUDGETED SPECIAL REVENUE FUNDS  
 FOR YEARS ENDED JUNE 30, 1998 AND 1997

(in thousands of dollars)

	1998			1997		
	Appropriation	Expenditure	Lapsed Balances	Appropriation	Expenditure	Lapsed Balances
<b>MOTOR VEHICLE COMMISSION FUND (continued)</b>						
<b>Division of MV/DL Excl. Branch Offices</b>						
Personal Service	\$ 228	228	0	0	0	0
Expense and Equipment	139	138	1	0	0	0
<b>Total</b>	<b>367</b>	<b>366</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
Refunds	\$ 4	0	4	0	0	0
<b>Motor Vehicle Commission Fund Total</b>	<b>\$ 418</b>	<b>399</b>	<b>19</b>	<b>14</b>	<b>12</b>	<b>2</b>
<b>PETROLEUM INSPECTION FUND</b>						
<b>Division of Administration</b>						
Expense and Equipment	\$ 2	2	0	2	2	0
<b>Total</b>	<b>\$ 2</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Division of Taxation and Collection</b>						
Personal Service	\$ 24	24	0	23	23	0
Expense and Equipment	1	1	0	1	1	0
<b>Total</b>	<b>\$ 25</b>	<b>25</b>	<b>0</b>	<b>24</b>	<b>24</b>	<b>0</b>
<b>Petroleum Inspection Fund Total</b>	<b>\$ 27</b>	<b>27</b>	<b>0</b>	<b>26</b>	<b>26</b>	<b>0</b>
<b>PETROLEUM STORAGE TANK INSURANCE FUND</b>						
<b>Division of Administration</b>						
Expense and Equipment	\$ 1	1	0	1	1	0
<b>Total</b>	<b>\$ 1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>Division of Taxation and Collection</b>						
Personal Service	\$ 19	19	0	18	18	0
Expense and Equipment	1	1	0	1	1	0
<b>Total</b>	<b>\$ 20</b>	<b>20</b>	<b>0</b>	<b>19</b>	<b>19</b>	<b>0</b>
<b>Underground Storage Tank Insurance Fund Total</b>	<b>\$ 21</b>	<b>21</b>	<b>0</b>	<b>20</b>	<b>20</b>	<b>0</b>

# Special Revenue Funds

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--  
BUDGETARY BASIS  
BUDGETED SPECIAL REVENUE FUNDS  
FOR YEARS ENDED JUNE 30, 1998 AND 1997**

(in thousands of dollars)

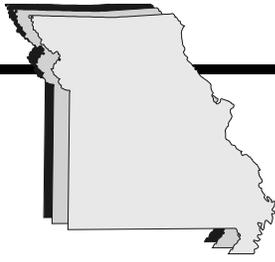
	1998			1997		
	Appropriation	Expenditure	Lapsed Balances	Appropriation	Expenditure	Lapsed Balances
<b>STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND</b>						
<b>Division of Administration</b>						
Personal Service	\$ 2,554	2,476	78	2,411	2,341	70
Expense and Equipment	4,908	4,763	145	4,734	4,698	36
<b>Total</b>	<b>\$ 7,462</b>	<b>7,239</b>	<b>223</b>	<b>7,145</b>	<b>7,039</b>	<b>106</b>
<b>Division of Information Systems</b>						
Personal Service	\$ 3,667	3,458	209	3,466	3,465	1
Expense and Equipment	3,287	3,287	0	3,414	3,401	13
<b>Total</b>	<b>\$ 6,954</b>	<b>6,745</b>	<b>209</b>	<b>6,880</b>	<b>6,866</b>	<b>14</b>
<b>Division of MV/DL Excl. Branch Offices</b>						
Personal Service	\$ 10,341	10,033	308	9,413	9,410	3
Expense and Equipment	13,401	12,927	474	17,695	17,695	0
<b>Branch Offices</b>						
Personal Service	3,803	3,801	2	3,577	3,572	5
Expense and Equipment	335	335	0	295	295	0
<b>Total</b>	<b>\$ 27,880</b>	<b>27,096</b>	<b>784</b>	<b>30,980</b>	<b>30,972</b>	<b>8</b>
<b>Division of Taxation and Collection</b>						
Personal Service	\$ 1,235	1,140	95	1,019	1,019	0
Expense and Equipment	63	59	4	97	97	0
<b>Total</b>	<b>\$ 1,298</b>	<b>1,199</b>	<b>99</b>	<b>1,116</b>	<b>1,116</b>	<b>0</b>
<b>Highway Reciprocity Commission</b>						
Personal Service	\$ 867	856	11	823	818	5
Expense and Equipment	342	311	31	329	324	5
<b>Total</b>	<b>\$ 1,209</b>	<b>1,167</b>	<b>42</b>	<b>1,152</b>	<b>1,142</b>	<b>10</b>
<b>Division of Compliance</b>						
Personal Service	\$ 1,232	1,191	41	1,132	1,132	0
Expense and Equipment	264	264	0	315	307	8
<b>Total</b>	<b>\$ 1,496</b>	<b>1,455</b>	<b>41</b>	<b>1,447</b>	<b>1,439</b>	<b>8</b>

**DEPARTMENT OF REVENUE  
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--  
BUDGETARY BASIS  
BUDGETED SPECIAL REVENUE FUNDS  
FOR YEARS ENDED JUNE 30, 1998 AND 1997**

(in thousands of dollars)

	1998			1997		
	Appropriation	Expenditure	Lapsed Balances	Appropriation	Expenditure	Lapsed Balances
<b>STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND (continued)</b>						
Commercial Drivers License Information System Fees	\$ 250 E	229	21	250 E	214	36
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	1,900 E	1,900	0	1,500 E	1,359	141
Refunds of Motor Fuel Tax	48,070 E	45,990	2,080	42,070 E	38,541	3,529
<b>State Highways and Transportation Department Fund Total</b>	<b>\$ 96,519</b>	<b>93,020</b>	<b>3,499</b>	<b>92,540</b>	<b>88,688</b>	<b>3,852</b>
<b>STATE SCHOOL MONEY FUND</b>						
Refunds of Tobacco and Cigarette Tax	\$ 25 E	2	23	110 E	110	0
<b>State School Money Fund Total</b>	<b>\$ 25</b>	<b>2</b>	<b>23</b>	<b>110</b>	<b>110</b>	<b>0</b>
<b>WORKERS' COMPENSATION FUND</b>						
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 1,400 E	124	1,276	500 E	348	152
Refunds - Overpayment and Errors of the Workers' Compensation-Second Injury Fund	375 E	49	326	350 E	286	64
<b>Workers' Compensation Fund Total</b>	<b>\$ 1,775</b>	<b>173</b>	<b>1,602</b>	<b>850</b>	<b>634</b>	<b>216</b>
<b>TOTAL (Memorandum Only)</b>	<b>\$ 235,460</b>	<b>229,396</b>	<b>6,064</b>	<b>228,844</b>	<b>221,390</b>	<b>7,454</b>

Appropriations designated with an E represent open-ended appropriations.



# Agency Funds

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The Agency Funds are used to account for assets held by the department as agent for other governments and funds.

# Agency Fund Descriptions

## **BANK TAXES HOLDING FUND**

This fund holds money until it becomes identifiable to a particular tax type. Banks may file their franchise tax (a state tax) and their financial institutions tax (a local tax) on one tax return. The department deposits checks containing both a state and local tax payment or estimated payment to this fund and transfers the money to the appropriate fund when available and/or identifiable. The department transfers the franchise tax portion to the General Fund and the financial institutions tax portion to the Financial Institutions Tax Fund.

## **BANKRUPTCY CLEARING FUND**

This fund receives delinquent tax payments by electronic fund transfer from bankrupt entities. Once the department identifies the money to a particular tax type, the department transfers it to the proper fund(s).

## **BASE STATE REGISTRATION FUND**

This fund, as authorized by Section 622.095, RSMo, receives registration, administration and license fees 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 directs the payment of the fees collected to the appropriate jurisdictions. The Department of Revenue exercises administrative control over the fund.

## **CABARET SALES TAX ACCOUNT**

This fund receives escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The department will distribute the money, as directed by the court, upon final resolution of the case.

## **CIGARETTE TAX FUND**

This fund, as authorized by Sections 66.340, 66.350 and 210.320, RSMo, receives cigarette tax money the department collects for Jackson County and St. Louis County. Both counties impose a 2 1/2 mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The department disburses the tax collections back to Jackson County and the political subdivisions within St. Louis County.

## **CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND**

This fund, as authorized by Section 149.035, RSMo, receives cash bonds posted by tobacco product wholesaler licensees. The department 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.

## **COMPLIANCE CLEARING FUND**

The department selectively audits business tax returns. Field audit personnel collect tax payments for any discrepancies and the department holds these payments in this fund pending the final audit review. Depending on the result of the audit review, the department transfers the tax payment to the State Treasurer or the Local Sales Tax Fund or refunds it to the taxpayer.

## **COUNTY AID ROAD TRUST FUND**

This fund, as authorized by Article IV, Section 30(a), Constitution of Missouri, receives transfers from the Motor Fuel Tax Fund and distributes these transfers (by use of an appropriation) to all counties within the state.

## Agency Funds

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### **CREDIT CARD SALES AND USE TAX FUND**

This fund receives deposits from the department's contracted credit card company for sales and use taxes paid with credit cards. The department transfers the collections to the appropriate state and local fund(s) after it processes the returns.

### **FINANCIAL INSTITUTIONS TAX FUND**

This fund, as authorized by Chapter 148, RSMo, receives collections of a tax on the net income of financial institutions. The department collects the tax and disburses it back to the counties.

### **HIGHWAY RECIPROCITY COMMISSION HOLDING FUND**

This fund holds money until it becomes identifiable to a particular tax type. Once the Highway Reciprocity Commission identifies the money to a particular tax type, the Commission transfers it from this holding fund to the State Treasurer, the International Registration Plan Fund, the International Fuel Tax Agreement Fund or the International Fuel Tax Agreement Bond Fund.

### **INTERNATIONAL FUEL TAX AGREEMENT FUND**

The Highway Reciprocity Commission established this 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 established this fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. The

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 collects license plate fees due to other jurisdictions. The Commission collects these fees and remits them to and disburses them from this fund.

### **LOCAL OPTION USE TAX FUND**

This 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 distributes this money to the taxing jurisdictions.

### **LOCAL SALES TAX FUND**

This fund is a combination of the following funds.

- **City Sales Tax**  
This fund, as authorized by Section 94.550, RSMo, receives city sales tax collections and subsequently, distributes the collections to the cities.
- **Public Mass Transportation Sales Tax**  
This fund, as authorized by Sections 92.410, 94.625 and 94.725, RSMo, receives public mass transportation sales tax collections and subsequently, distributes the collections to the public mass transportation systems.
- **St. Louis County Sales Tax**  
This fund, as authorized by Section 66.620, RSMo, receives St. Louis County sales tax collections and subsequently, distributes the collections to St. Louis County.

- County Sales Tax**  
 This fund, as authorized by Section 67.525, RSMo, receives county sales tax collections and subsequently, distributes the collections to the counties.
- County Alternate Sales Tax**  
 This fund, as authorized by Section 67.712, RSMo, receives county capital improvement sales tax collections and subsequently, distributes the collections to the counties.
- City Alternate Sales Tax**  
 This fund, as authorized by Sections 92.073 and 94.577, RSMo, receives collections from an additional city sales tax and subsequently, distributes the collections to the cities.

**LOCAL USE TAX FUND**

This 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 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.

**MOTOR FUEL BOND FUND**

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

**MOTOR VEHICLE LOCAL SALES TAX FUND**

This fund is a depository collection account for the local sales taxes collected by the

department at the motor vehicle fee and branch offices. The department transfers this money to the Local Sales Tax Fund for distribution to the political subdivisions. This fund receives the same type of taxes listed under the Local Sales Tax Fund.

**MOTOR VEHICLE PROTEST FUND**

This fund, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. The 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.

**ONE STOP REGIONAL PERMIT FUND**

This fund, as authorized by Section 301.277, RSMo, receives one-time license, fuel tax and authority fees paid by businesses using the highways of this state. The Highway Reciprocity Commission distributes this money to the appropriate state as a result of a reciprocal agreement between that state and the Commission.

**PROTESTED SALES AND USE TAX FUND**

This fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The 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.

## Agency Funds

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### RIVERBOAT GAMING FUND

This fund is a combination of the following funds.

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

### SAFETY RESPONSIBILITY CUSTODY FUND

This fund, as authorized by Section 303.026, RSMo, receives deposits from uninsured motorists involved in motor vehicle accidents. The department makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

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

This fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the Department of Revenue 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.

### SUSPENSE HOLDING FUND

This fund receives sales and use tax collections that the department cannot immediately identify to a particular sales and use tax type (local sales tax, local use tax, protested tax and state sales and use tax). The department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

### TIF DISTRICTS FUND

This fund receives sales and use tax the department collects from Tax Increment Financing (TIF) Districts as directed by the Circuit Court of St. Louis County. The department will distribute this money, as directed by the court, upon final resolution of the appeal process.

### UNITED STATES OLYMPIC FESTIVAL FUND

This fund, as authorized by Section 143.1010, RSMo, received certain contributions taxpayers designated on their individual and corporate income tax returns. The department distributed the contributions, less a collection and handling fee, to the Metropolitan St. Louis Festival Organizing Committee, Inc. The department transferred the fund balance to the General Fund in Fiscal Year 1998.

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING STATEMENT OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 1998**

	(in thousands of dollars)			
	Balance July 1, 1997	Additions	Deductions	Balance June 30, 1998
<b>BANK TAXES HOLDING</b>				
Assets				
Cash and Cash Equivalents	\$ 28	14,417	(14,427)	18
Investments	4,690	12,290	(10,890)	6,090
Interest Receivable	17	151	(147)	21
<b>Total Assets</b>	<b>\$ 4,735</b>	<b>26,858</b>	<b>(25,464)</b>	<b>6,129</b>
Liabilities				
Bank Service Charges Payable	\$ 0	4	(3)	1
Funds Held in Trust	4,735	26,854	(25,461)	6,128
<b>Total Liabilities</b>	<b>\$ 4,735</b>	<b>26,858</b>	<b>(25,464)</b>	<b>6,129</b>
<b>BANKRUPTCY CLEARING</b>				
Assets				
Cash and Cash Equivalents	\$ 262	231	(472)	21
Interest Receivable	1	3	(3)	1
<b>Total Assets</b>	<b>\$ 263</b>	<b>234</b>	<b>(475)</b>	<b>22</b>
Liabilities				
Funds Held in Trust	\$ 263	234	(475)	22
<b>Total Liabilities</b>	<b>\$ 263</b>	<b>234</b>	<b>(475)</b>	<b>22</b>
<b>BASE STATE REGISTRATION</b>				
Assets				
Cash and Cash Equivalents	\$ 133	4,261	(4,220)	174
Interest Receivable	1	25	(25)	1
<b>Total Assets</b>	<b>\$ 134</b>	<b>4,286</b>	<b>(4,245)</b>	<b>175</b>
Liabilities				
Due to Other Entities	134	4,286	(4,245)	175
<b>Total Liabilities</b>	<b>\$ 134</b>	<b>4,286</b>	<b>(4,245)</b>	<b>175</b>

**DEPARTMENT OF REVENUE  
COMBINING STATEMENT OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 1998**

	(in thousands of dollars)			
	Balance July 1, 1997	Additions	Deductions	Balance June 30, 1998
<b>CABARET SALES</b>				
Assets				
Cash and Cash Equivalents	\$ 0	10	(0)	10
<b>Total Assets</b>	<b>\$ 0</b>	<b>10</b>	<b>(0)</b>	<b>10</b>
Liabilities				
Funds Held in Trust	0	10	(0)	10
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>10</b>	<b>(0)</b>	<b>10</b>
<b>CIGARETTE TAX</b>				
Assets				
Cash and Cash Equivalents	\$ 20	7,595	(7,586)	29
Investments	650	7,280	(7,300)	630
Interest Receivable	2	32	(32)	2
<b>Total Assets</b>	<b>\$ 672</b>	<b>14,907</b>	<b>(14,918)</b>	<b>661</b>
Liabilities				
Bank Service Charges Payable	\$ 0	2	(2)	0
Due to Other Entities	665	7,519	(7,530)	654
Due to Other Funds	7	76	(76)	7
<b>Total Liabilities</b>	<b>\$ 672</b>	<b>7,597</b>	<b>(7,608)</b>	<b>661</b>
<b>CIGARETTE AND OTHER TOBACCO PRODUCTS BOND</b>				
Assets				
Cash and Cash Equivalents	\$ 44	33	(9)	68
Interest Receivable	0	3	(3)	0
<b>Total Assets</b>	<b>\$ 44</b>	<b>36</b>	<b>(12)</b>	<b>68</b>
Liabilities				
Funds Held in Trust	\$ 44	36	(12)	68
<b>Total Liabilities</b>	<b>\$ 44</b>	<b>36</b>	<b>(12)</b>	<b>68</b>

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING STATEMENT OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 1998**

	(in thousands of dollars)			
	Balance July 1, 1997	Additions	Deductions	Balance June 30, 1998
<b>COMPLIANCE CLEARING</b>				
Assets				
Cash and Cash Equivalents	\$ 441	32,326	(36,569)	(3,802)
Investments	3,730	25,140	(16,730)	12,140
Interest Receivable	14	472	(444)	42
<b>Total Assets</b>	<b>\$ 4,185</b>	<b>57,938</b>	<b>(53,743)</b>	<b>8,380</b>
Liabilities				
Bank Service Charges Payable	\$ 0	11	(10)	1
Due to Other Funds	185	0	(185)	0
Funds Held in Trust	4,000	57,927	(53,548)	8,379
<b>Total Liabilities</b>	<b>\$ 4,185</b>	<b>57,938</b>	<b>(53,743)</b>	<b>8,380</b>
<b>COUNTY AID ROAD TRUST</b>				
Assets				
Due From Other Funds	\$ 3,343	92,794	(91,931)	4,206
<b>Total Assets</b>	<b>\$ 3,343</b>	<b>92,794</b>	<b>(91,931)</b>	<b>4,206</b>
Liabilities				
Due to Other Entities	\$ 3,343	92,794	(91,931)	4,206
<b>Total Liabilities</b>	<b>\$ 3,343</b>	<b>92,794</b>	<b>(91,931)</b>	<b>4,206</b>
<b>CREDIT CARD SALES AND USE</b>				
Assets				
Cash and Cash Equivalents	\$ 0	17	(18)	(1)
<b>Total Assets</b>	<b>\$ 0</b>	<b>17</b>	<b>(18)</b>	<b>(1)</b>
Liabilities				
Funds Held in Trust	0	17	(18)	(1)
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>17</b>	<b>(18)</b>	<b>(1)</b>

**DEPARTMENT OF REVENUE  
COMBINING STATEMENT OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 1998**

(in thousands of dollars)

		<u>Balance</u> <u>July 1, 1997</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 1998</u>
<b>FINANCIAL INSTITUTIONS TAX</b>					
(Includes amounts from the Savings and Loan Refund account)					
Assets					
Cash and Cash Equivalents	\$	56	13,199	(13,213)	42
Investments		10,190	17,540	(17,920)	9,810
Interest Receivable		<u>42</u>	<u>444</u>	<u>(452)</u>	<u>34</u>
<b>Total Assets</b>	<b>\$</b>	<b><u>10,288</u></b>	<b><u>31,183</u></b>	<b><u>(31,585)</u></b>	<b><u>9,886</u></b>
Liabilities					
Bank Service Charges Payable	\$	1	10	(10)	1
Due to Other Entities		10,085	12,964	(13,358)	9,691
Due to Other Funds		<u>202</u>	<u>227</u>	<u>(235)</u>	<u>194</u>
<b>Total Liabilities</b>	<b>\$</b>	<b><u>10,288</u></b>	<b><u>13,201</u></b>	<b><u>(13,603)</u></b>	<b><u>9,886</u></b>
<b>HIGHWAY RECIPROCITY COMMISSION HOLDING</b>					
Assets					
Cash and Cash Equivalents	\$	139	59,103	(59,122)	120
Investments		20	51,615	(51,175)	460
Interest Receivable		<u>0</u>	<u>58</u>	<u>(56)</u>	<u>2</u>
<b>Total Assets</b>	<b>\$</b>	<b><u>159</u></b>	<b><u>110,776</u></b>	<b><u>(110,353)</u></b>	<b><u>582</u></b>
Liabilities					
Bank Service Charges Payable	\$	0	5	(5)	0
Due to Other Funds		2	60	(58)	4
Funds Held in Trust		<u>157</u>	<u>110,667</u>	<u>(110,246)</u>	<u>578</u>
<b>Total Liabilities</b>	<b>\$</b>	<b><u>159</u></b>	<b><u>110,732</u></b>	<b><u>(110,309)</u></b>	<b><u>582</u></b>
<b>INTERNATIONAL FUEL TAX AGREEMENT</b>					
Assets					
Cash and Cash Equivalents	\$	13	1,198	(3,715)	(2,504)
Investments		80	43,020	(40,430)	2,670
Interest Receivable		<u>12</u>	<u>155</u>	<u>(151)</u>	<u>16</u>
<b>Total Assets</b>	<b>\$</b>	<b><u>105</u></b>	<b><u>44,373</u></b>	<b><u>(44,296)</u></b>	<b><u>182</u></b>
Liabilities					
Bank Service Charges Payable	\$	0	3	(3)	0
Due to Other Entities		<u>105</u>	<u>44,222</u>	<u>(44,145)</u>	<u>182</u>
<b>Total Liabilities</b>	<b>\$</b>	<b><u>105</u></b>	<b><u>44,225</u></b>	<b><u>(44,148)</u></b>	<b><u>182</u></b>

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING STATEMENT OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 1998**

	(in thousands of dollars)			
	Balance July 1, 1997	Additions	Deductions	Balance June 30, 1998
<b>INTERNATIONAL FUEL TAX AGREEMENT BOND</b>				
Assets				
Cash and Cash Equivalents	\$ 28	(8)	(6)	14
Investments	130	70	(30)	170
Interest Receivable	1	9	(9)	1
<b>Total Assets</b>	<b>\$ 159</b>	<b>71</b>	<b>(45)</b>	<b>185</b>
Liabilities				
Funds Held in Trust	\$ 159	71	(45)	185
<b>Total Liabilities</b>	<b>\$ 159</b>	<b>71</b>	<b>(45)</b>	<b>185</b>
<b>INTERNATIONAL REGISTRATION PLAN</b>				
Assets				
Cash and Cash Equivalents	\$ 7	1,784	(1,789)	2
Investments	390	33,320	(33,130)	580
Interest Receivable	1	341	(340)	2
<b>Total Assets</b>	<b>\$ 398</b>	<b>35,445</b>	<b>(35,259)</b>	<b>584</b>
Liabilities				
Bank Service Charges Payable	\$ 0	8	(8)	0
Due to Other Entities	395	34,772	(34,590)	577
Due to Other Funds	3	333	(329)	7
<b>Total Liabilities</b>	<b>\$ 398</b>	<b>35,113</b>	<b>(34,927)</b>	<b>584</b>
<b>LOCAL OPTION USE TAX</b>				
Assets				
Cash and Cash Equivalents	\$ 204	25,460	(25,572)	92
Investments	1,750	25,710	(25,630)	1,830
Interest Receivable	6	69	(69)	6
<b>Total Assets</b>	<b>\$ 1,960</b>	<b>51,239</b>	<b>(51,271)</b>	<b>1,928</b>
Liabilities				
Bank Service Charges Payable	\$ 0	3	(3)	0
Due to Other Entities	1,940	25,206	(25,237)	1,909
Due to Other Funds	20	254	(255)	19
<b>Total Liabilities</b>	<b>\$ 1,960</b>	<b>25,463</b>	<b>(25,495)</b>	<b>1,928</b>

**DEPARTMENT OF REVENUE  
COMBINING STATEMENT OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 1998**

	(in thousands of dollars)			
	Balance July 1, 1997	Additions	Deductions	Balance June 30, 1998
<b>LOCAL SALES TAX</b>				
(Includes transfers from Motor Vehicle Local Sales Tax)				
Assets				
Cash and Cash Equivalents	\$ 6,578	1,273,856	(1,276,030)	4,404
Investments	128,104	1,213,554	(1,220,159)	121,499
Interest Receivable	451	3,181	(3,209)	423
Due From Other Funds	5,628	263,124	(261,814)	6,938
<b>Total Assets</b>	<b>\$ 140,761</b>	<b>2,753,715</b>	<b>(2,761,212)</b>	<b>133,264</b>
Liabilities				
Bank Service Charges Payable	\$ 7	72	(73)	6
Due to Other Entities	139,346	1,262,506	(1,269,927)	131,925
Due to Other Funds	1,408	12,633	(12,708)	1,333
<b>Total Liabilities</b>	<b>\$ 140,761</b>	<b>1,275,211</b>	<b>(1,282,708)</b>	<b>133,264</b>
<b>LOCAL USE TAX</b>				
Assets				
Cash and Cash Equivalents	\$ 32	35,747	(35,711)	68
Investments	9,920	34,760	(34,950)	9,730
Interest Receivable	35	563	(564)	34
<b>Total Assets</b>	<b>\$ 9,987</b>	<b>71,070</b>	<b>(71,225)</b>	<b>9,832</b>
Liabilities				
Bank Service Charges Payable	\$ 1	14	(13)	2
Due to Other Entities	9,986	(145)	(11)	9,830
Due to Other Funds	0	35,890	(35,890)	0
<b>Total Liabilities</b>	<b>\$ 9,987</b>	<b>35,759</b>	<b>(35,914)</b>	<b>9,832</b>
<b>MOTOR FUEL BOND</b>				
Assets				
Cash and Cash Equivalents	\$ 25	22	(33)	14
Investments	200	30	(20)	210
Interest Receivable	1	13	(13)	1
<b>Total Assets</b>	<b>\$ 226</b>	<b>65</b>	<b>(66)</b>	<b>225</b>
Liabilities				
Funds Held in Trust	226	65	(66)	225
<b>Total Liabilities</b>	<b>\$ 226</b>	<b>65</b>	<b>(66)</b>	<b>225</b>

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING STATEMENT OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 1998**

	(in thousands of dollars)			
	Balance July 1, 1997	Additions	Deductions	Balance June 30, 1998
<b>MOTOR VEHICLE LOCAL SALES TAX</b>				
Assets				
Cash and Cash Equivalents	\$ 45	146,311	(142,468)	3,888
Investments	5,570	116,620	(119,150)	3,040
Interest Receivable	14	202	(205)	11
<b>Total Assets</b>	<b>\$ 5,629</b>	<b>263,133</b>	<b>(261,823)</b>	<b>6,939</b>
Liabilities				
Bank Service Charges Payable	\$ 1	9	(9)	1
Due to Other Funds	5,628	263,124	(261,814)	6,938
<b>Total Liabilities</b>	<b>\$ 5,629</b>	<b>263,133</b>	<b>(261,823)</b>	<b>6,939</b>
<b>MOTOR VEHICLE PROTEST</b>				
Assets				
Cash and Cash Equivalents	\$ 3	10	(9)	4
<b>Total Assets</b>	<b>\$ 3</b>	<b>10</b>	<b>(9)</b>	<b>4</b>
Liabilities				
Funds Held in Trust	3	10	(9)	4
<b>Total Liabilities</b>	<b>\$ 3</b>	<b>10</b>	<b>(9)</b>	<b>4</b>
<b>ONE STOP REGIONAL PERMIT</b>				
Assets				
Cash and Cash Equivalents	\$ 0	14	(14)	0
<b>Total Assets</b>	<b>\$ 0</b>	<b>14</b>	<b>(14)</b>	<b>0</b>
Liabilities				
Due to Other Entities	\$ 0	14	(14)	0
<b>Total Liabilities</b>	<b>\$ 0</b>	<b>14</b>	<b>(14)</b>	<b>0</b>

**DEPARTMENT OF REVENUE  
COMBINING STATEMENT OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 1998**

	(in thousands of dollars)			
	Balance July 1, 1997	Additions	Deductions	Balance June 30, 1998
<b>PROTESTED SALES AND USE TAX</b>				
Assets				
Cash and Cash Equivalents	\$ (4)	6,286	(6,296)	(14)
Investments	460	6,200	(170)	6,490
Interest Receivable	2	144	(123)	23
<b>Total Assets</b>	<b>\$ 458</b>	<b>12,630</b>	<b>(6,589)</b>	<b>6,499</b>
Liabilities				
Bank Service Charges Payable	\$ 0	4	(3)	1
Funds Held in Trust	458	12,626	(6,586)	6,498
<b>Total Liabilities</b>	<b>\$ 458</b>	<b>12,630</b>	<b>(6,589)</b>	<b>6,499</b>
<b>RIVERBOAT GAMING</b>				
Assets				
Cash and Cash Equivalents	\$ 44	239,236	(239,230)	50
Investments	4,070	53,470	(53,080)	4,460
Interest Receivable	14	235	(233)	16
<b>Total Assets</b>	<b>\$ 4,128</b>	<b>292,941</b>	<b>(292,543)</b>	<b>4,526</b>
Liabilities				
Bank Service Charges Payable	\$ 2	18	(19)	1
Due to Other Entities	4,114	55,702	(55,306)	4,510
Due to Other Funds	12	183,537	(183,534)	15
<b>Total Liabilities</b>	<b>\$ 4,128</b>	<b>239,257</b>	<b>(238,859)</b>	<b>4,526</b>
<b>SAFETY RESPONSIBILITY CUSTODY</b>				
Assets				
Cash and Cash Equivalents	\$ 20	247	(268)	(1)
Investments	1,440	409	(378)	1,471
Interest Receivable	0	6	(6)	0
<b>Total Assets</b>	<b>\$ 1,460</b>	<b>662</b>	<b>(652)</b>	<b>1,470</b>
Liabilities				
Funds Held in Trust	\$ 1,460	662	(652)	1,470
<b>Total Liabilities</b>	<b>\$ 1,460</b>	<b>662</b>	<b>(652)</b>	<b>1,470</b>

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING STATEMENT OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 1998**

	(in thousands of dollars)			
	Balance July 1, 1997	Additions	Deductions	Balance June 30, 1998
<b>ST. LOUIS CITY 3/8% HOLDING</b>				
Assets				
Cash and Cash Equivalents	\$ 25	6	(21)	10
Investments	50	20	(0)	70
Interest Receivable	0	4	(4)	0
<b>Total Assets</b>	<b>\$ 75</b>	<b>30</b>	<b>(25)</b>	<b>80</b>
Liabilities				
Funds Held in Trust	\$ 75	30	(25)	80
<b>Total Liabilities</b>	<b>\$ 75</b>	<b>30</b>	<b>(25)</b>	<b>80</b>
<b>SUSPENSE HOLDING</b>				
Assets				
Cash and Cash Equivalents	\$ 91	1,238,243	(1,238,193)	141
Investments	9,470	532,970	(535,410)	7,030
Interest Receivable	34	677	(686)	25
<b>Total Assets</b>	<b>\$ 9,595</b>	<b>1,771,890</b>	<b>(1,774,289)</b>	<b>7,196</b>
Liabilities				
Bank Service Charges Payable	\$ 7	81	(82)	6
Funds Held in Trust	9,588	1,771,809	(1,774,207)	7,190
<b>Total Liabilities</b>	<b>\$ 9,595</b>	<b>1,771,890</b>	<b>(1,774,289)</b>	<b>7,196</b>
<b>TIF DISTRICTS</b>				
Assets				
Cash and Cash Equivalents	\$ 146	494	(0)	640
Interest Receivable	1	19	(18)	2
<b>Total Assets</b>	<b>\$ 147</b>	<b>513</b>	<b>(18)</b>	<b>642</b>
Liabilities				
Funds Held in Trust	\$ 147	513	(18)	642
<b>Total Liabilities</b>	<b>\$ 147</b>	<b>513</b>	<b>(18)</b>	<b>642</b>

**DEPARTMENT OF REVENUE  
COMBINING STATEMENT OF CHANGES IN ASSETS  
AND LIABILITIES - ALL AGENCY FUNDS  
FOR YEAR ENDED JUNE 30, 1998**

	(in thousands of dollars)			
	Balance July 1, 1997	Additions	Deductions	Balance June 30, 1998
<b>UNITED STATES OLYMPIC FESTIVAL</b>				
Assets				
Cash and Cash Equivalents	\$ 1	0	(1)	0
<b>Total Assets</b>	<b>\$ 1</b>	<b>0</b>	<b>(1)</b>	<b>0</b>
Liabilities				
Due to Other Entities	\$ 1	0	(1)	0
<b>Total Liabilities</b>	<b>\$ 1</b>	<b>0</b>	<b>(1)</b>	<b>0</b>
 <b>Totals - All Agency Funds (Memorandum Only)</b>				
Assets				
Cash and Cash Equivalents	\$ 8,381	3,100,098	(3,104,992)	3,487
Investments	180,914	2,174,018	(2,166,552)	188,380
Interest Receivable	649	6,806	(6,792)	663
Due From Other Funds	8,971	355,918	(353,745)	11,144
<b>Total Assets</b>	<b>\$ 198,915</b>	<b>5,636,840</b>	<b>(5,632,081)</b>	<b>203,674</b>
Liabilities				
Bank Service Charges Payable	\$ 19	244	(243)	20
Due to Other Entities	170,114	1,539,840	(1,546,295)	163,659
Due to Other Funds	7,467	496,134	(495,084)	8,517
Funds Held in Trust	21,315	1,981,531	(1,971,368)	31,478
<b>Total Liabilities</b>	<b>\$ 198,915</b>	<b>4,017,749</b>	<b>(4,012,990)</b>	<b>203,674</b>

Unaudited

**DEPARTMENT OF REVENUE  
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--  
BUDGETARY BASIS  
BUDGETED AGENCY FUNDS  
FOR YEARS ENDED JUNE 30, 1998 AND 1997**

(in thousands of dollars)

	1998			1997		
	Appropriation	Expenditure	Lapsed Balances	Appropriation	Expenditure	Lapsed Balances
<b>COUNTY AID ROAD TRUST FUND</b>						
Receipts from Gasoline Taxes for Distribution to Counties	\$ <u>100,918 E</u>	<u>100,918</u>	<u>0</u>	<u>98,350 E</u>	<u>97,026</u>	<u>1,324</u>
<b>DEBT OFFSET ESCROW FUND</b>						
Debt Offset Refunds	\$ <u>3,700 E</u>	<u>164</u>	<u>3,536</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL (Memorandum Only)</b>	\$ <u>104,618</u>	<u>101,082</u>	<u>3,536</u>	<u>98,350</u>	<u>97,026</u>	<u>1,324</u>

Appropriations designated with an E represent open-ended appropriations.



## General Fixed Assets Account Group

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The General Fixed Assets Account Group is a self-balancing group of accounts that account for the general fixed assets of the department.

Unaudited

**DEPARTMENT OF REVENUE  
STATEMENT OF GENERAL FIXED ASSETS  
(BY SOURCE)  
JUNE 30, 1998**

(in thousands of dollars)

<b>General Fixed Assets</b>		
EDP Equipment		\$ 12,937
Other Equipment and Furniture		7,079
<b>Total General Fixed Assets</b>		<b>\$ 20,016</b>
<b>Investments In General Fixed Assets From:</b>		
General Fund		\$ 7,146
Kansas City School District		7
Special Revenue Funds:		
Conservation Commission	\$ 131	
Department of Revenue Federal	641	
Department of Revenue Information	458	
Health Initiatives	12	
Highway Revenue Generating	52	
Motor Vehicle Commission	27	
Petroleum Inspection	1	
Political Subdivision Reimbursement	1	
State Highways and Transportation		
Department	11,540	
Special Revenue Funds Total		12,863
<b>Total Investment In General Fixed Assets</b>		<b>\$ 20,016</b>

## General Fixed Assets Account Group

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Unaudited

**DEPARTMENT OF REVENUE  
SCHEDULE OF GENERAL FIXED ASSETS  
(BY FUNCTION AND ACTIVITY)  
JUNE 30, 1998**

(in thousands of dollars)

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	EDP Equipment	Other Equipment and Furniture	TOTAL
Division of Administration	\$ 867	1,780	2,647
Division of Information Systems	2,814	224	3,038
Division of Motor Vehicle & Drivers Licensing - Excluding Branch Offices	2,687	2,709	5,396
Branch Offices	949	278	1,227
Division of Taxation and Collection	3,768	1,185	4,953
Division of Compliance	1,648	716	2,364
Highway Reciprocity Commission	204	187	391
<b>Total Investment In General Fixed Assets</b>	<b>\$ 12,937</b>	<b>7,079</b>	<b>20,016</b>

Unaudited

**DEPARTMENT OF REVENUE  
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
(BY FUNCTION AND ACTIVITY)  
FOR YEAR ENDED JUNE 30, 1998**

(in thousands of dollars)

	General Fixed Assets July 1, 1997	Additions	Deletions	Adjustments	General Fixed Assets June 30, 1998
Division of Administration	\$ 2,762	726	(841)	0	2,647
Division of Information Systems	2,154	1,531	(647)	0	3,038
Division of Motor Vehicle & Drivers Licensing - Excluding Branch Offices	5,077	1,850	(1,531)	0	5,396
Branch Offices	1,268	48	(89)	0	1,227
Division of Taxation and Collection	3,660	3,140	(1,847)	0	4,953
Division of Compliance	2,291	1,929	(1,856)	0	2,364
Highway Reciprocity Commission	372	80	(61)	0	391
<b>Total Investment In General Fixed Assets</b>	<b>\$ 17,584</b>	<b>9,304</b>	<b>(6,872)</b>	<b>0</b>	<b>20,016</b>



## General Long-Term Debt Account Group

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The General Long-Term Debt Account Group is a self-balancing group of accounts that account for the unmatured general long-term debt of the department.

General Long-Term Debt Account Group

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Unaudited

**DEPARTMENT OF REVENUE  
STATEMENT OF GENERAL LONG-TERM DEBT  
JUNE 30, 1998**

(in thousands of dollars)

<b>Amount to be Provided for Payment of General Long-Term Debt</b>	\$ <u>580,590</u>
<b>General Long-Term Debt Payable</b>	
Compensated Absences Payable	\$ 3,242
Article X Distributions Payable	576,623
Lease/Purchase Payable	<u>725</u>
 <b>Total General Long-Term Debt Payable</b>	 \$ <u>580,590</u>

**DEPARTMENT OF REVENUE  
SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT  
FOR YEAR ENDED JUNE 30, 1998**

(in thousands of dollars)

	Balances July 1, 1997	Increase In Compensated Absences Payable	Increase In Article X Distributions Payable	Increase In Lease/Purchase Payable	Balances June 30, 1998
<b>Amount to be Provided for Retirement of Long-Term Debt</b>	\$ <u>2,996</u>	<u>348</u>	<u>576,623</u>	<u>623</u>	<u>580,590</u>



**The Statistical Section**

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



# Expenditures

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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, expenditures to transactions and collections to resource inputs.

Unaudited

**DEPARTMENT OF REVENUE  
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS  
FOR THE LAST TEN FISCAL YEARS**

	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989
	(in thousands of dollars)									
Travel and Vehicle Expense	\$ 1,211	1,348	1,200	1,188	1,059	1,120	813	1,040	1,165	1,157
Transportation Equipment Purchase	221	91	84	142	128	80	70	91	157	77
Office Expense	5,132	4,706	5,006	4,444	3,904	3,692	3,536	3,617	3,781	3,456
Communication Expense	8,362	6,939	6,040	6,348	5,362	5,285	5,540	4,975	4,771	4,812
Office and Communication Equipment Purchase	920	1,054	2,407	1,059	340	439	366	445	555	605
Institutional and Physical Plant Expense	249	248	197	171	847	737	764	803	804	786
Institutional and Physical Plant Equipment Purchase	17	3	33	11	4	27	7	22	61	46
Professional Services	212	219	184	163	294	239	156	267	160	168
Data Processing Expense and Equipment	10,867	14,059	8,195	7,921	7,135	5,595	4,554	4,212	4,812	5,438
Other Expense	7,268	8,901	3,415	3,190	2,830	2,833	2,303	2,576	2,677	3,075
<b>Total</b>	<b>\$ 34,459</b>	<b>37,568</b>	<b>26,761</b>	<b>24,637</b>	<b>21,903</b>	<b>20,047</b>	<b>18,109</b>	<b>18,048</b>	<b>18,943</b>	<b>19,620</b>

# Expenditures

Unaudited

## DEPARTMENT OF REVENUE GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION FOR THE LAST TEN FISCAL YEARS

	(in thousands of dollars)										
	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
<b>Division of Administration</b>											
Personal Service	\$ 4,602	4,440	3,867	3,903	3,849	3,887	3,716	3,716	3,374	3,205	3,205
Expense and Equipment	9,480	7,951	7,263	6,484	6,075	5,901	5,901	5,737	5,737	5,732	5,732
<b>Total</b>	\$ 14,082	12,391	11,130	10,387	9,924	9,817	9,617	9,111	9,111	8,937	8,937
<b>Division of Information Systems</b>											
Personal Service	\$ 7,254	6,910	5,903	5,400	5,222	5,338	5,356	5,214	4,834	4,834	4,834
Expense and Equipment	6,390	6,484	5,813	5,093	4,805	3,641	3,674	4,066	4,066	4,286	4,286
<b>Total</b>	\$ 13,644	13,394	11,716	10,493	10,027	8,979	9,030	9,280	9,280	9,120	9,120
<b>Division of Motor Vehicle and Drivers Licensing Excluding Branch Offices</b>											
Personal Service	\$ 10,749	9,967	9,330	9,052	8,572	8,385	8,688	8,393	7,729	7,729	7,729
Expense and Equipment	13,391	18,339	7,547	6,405	5,631	4,999	4,857	5,188	5,268	5,268	5,268
<b>Total</b>	\$ 24,140	28,306	16,877	15,457	14,203	13,384	13,545	13,581	13,581	12,997	12,997
<b>Branch Offices</b>											
Personal Service	\$ 3,928	3,691	3,088	3,074	3,016	3,196	3,353	3,237	3,024	3,024	3,024
Expense and Equipment	345	305	311	511	465	523	523	529	514	514	514
<b>Total</b>	\$ 4,273	3,996	3,399	3,585	3,481	3,719	3,876	3,766	3,538	3,538	3,538
<b>Division of Taxation and Collection</b>											
Personal Service	\$ 12,203	11,346	9,487	9,128	8,895	8,998	9,520	9,222	8,108	8,108	8,108
Expense and Equipment	2,941	2,834	1,955	1,584	1,462	1,419	1,562	1,696	1,946	1,946	1,946
<b>Total</b>	\$ 15,144	14,180	11,442	10,712	10,357	10,417	11,082	10,918	10,054	10,054	10,054
<b>Division of Compliance</b>											
Personal Service	\$ 9,463	9,273	8,261	7,734	7,407	7,344	7,344	6,885	6,386	6,386	6,386
Expense and Equipment	1,573	1,252	1,423	1,492	1,366	1,270	1,270	1,474	1,615	1,615	1,615
<b>Total</b>	\$ 11,036	10,525	9,684	9,226	8,773	8,614	8,614	8,359	8,001	8,001	8,001
<b>Highway Reciprocity Commission</b>											
Personal Service	\$ 856	818	727	691	657	662	666	668	626	626	626
Expense and Equipment	339	403	325	334	243	242	261	253	259	259	259
<b>Total</b>	\$ 1,195	1,221	1,052	1,025	900	904	947	921	885	885	885
<b>Total Personal Service</b>	\$ 49,055	46,445	40,663	38,982	37,618	37,546	38,663	36,993	33,912	33,912	33,912
<b>Total Expense and Equipment</b>	\$ 34,459	37,568	24,637	21,903	20,047	18,109	18,048	18,943	19,620	19,620	19,620
<b>TOTAL EXPENDITURES</b>	\$ 83,514	84,013	65,300	60,885	57,665	55,655	56,711	55,936	53,532	53,532	53,532

Unaudited

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

	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024													
	(in thousands of dollars)																																																	
General Fund	\$ 36,591	33,389	29,355	26,989	25,101	24,607	24,171	24,607	24,171	25,103	25,070	23,402																																						
Conservation Commission Fund	440	424	406	378	365	359	355	359	355	359	312	331																																						
Department of Revenue Federal Fund	213	241	256	413	401	289	161	289	161	233	144	111																																						
Department of Revenue Information Fund	859	1,265	2,077	711	1,388	2,340	2,411	2,340	2,411	2,335	2,102	1,816																																						
Division of Aging-Elderly Home Delivered Meals Trust Fund	20	20	19	18	12																																													
Health Initiatives Fund	43	42	41	36	15																																													
Highway Revenue Generating Fund			1,425	1,345	1,263	1,331	970	842	618																																									
Motor Vehicle Commission Fund	399	12	13	12	11	11	11	11	2																																									
Petroleum Inspection Fund	27	26	23	22	23	22	12	22	3																																									
State Highways and Transportation Department Fund	44,901	48,574	36,786	35,358	32,287	28,657	27,514	27,817	27,685	27,851																																								
Underground Storage Tank Insurance Fund	21	20	18	18	17	17	18																																											
Veterans' Trust Fund	0	0	0	0	2	32	32																																											
<b>Total</b>	<b>\$ 83,514</b>	<b>84,013</b>	<b>70,419</b>	<b>65,300</b>	<b>60,885</b>	<b>57,665</b>	<b>55,655</b>	<b>56,711</b>	<b>55,936</b>	<b>53,532</b>																																								

Expenditures

Unaudited

DEPARTMENT OF REVENUE  
PROGRAM SPECIFIC DISTRIBUTIONS  
FOR THE LAST TEN FISCAL YEARS

	(in thousands of dollars)									
	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989
Refunds for Overpayment of Tax	\$ 601,806	496,899	477,121	436,715	415,521	411,483	417,861	338,256	286,167	225,339
Refunds Required by Article X	376,281									
County Stock Insurance Tax	5,030	4,120								
Fees to Counties and Collection Agency Fees	1,709	1,796	1,545	1,565	1,750	1,613	1,513	1,081	938	1,253
Payment of Fees to Counties for Liens	103	104	112	80	94	81	66	122	154	171
Payment of Dues to the Multi-State Tax Commission	179	113	59	61	59	60	39	38	38	
Refunds for Aviation Trust Fund	13	17	15	12	18	20	16	1		
Commercial Drivers License Information System Fees	229	214	243	131	157	148	635	661		
Distribution to Cities of Funds Accruing to the Motor Fuel Tax Fund	134,164	129,776	117,826	112,447	101,115	92,251	81,287	77,395	80,371	79,046
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	1,900	1,359	1,522	1,490	1,298	964	1,137	832	902	880
Refunds of Tobacco and Cigarette Tax	4	225	276	5	1					
Refunds of Motor Fuel Tax	45,990	38,541	37,371	37,070	30,319	29,850	27,570	27,200	24,500	15,491
Refunds-Overpayment and Errors of the Workers' Compensation Fund	124	348	1,397	1,824	476	222	415	224	3,482	1,650
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	49	286	376	820	52	22	82	44	1,763	30
Receipts from Gasoline Taxes for Distribution to Counties	100,918	97,026	86,465	82,367	68,010	61,501	54,191	51,597	53,581	52,697
Refunds-Debt Offset	164									
<b>Total Program Specific Distributions</b>	<b>\$ 1,268,663</b>	<b>770,824</b>	<b>724,328</b>	<b>674,587</b>	<b>618,870</b>	<b>598,215</b>	<b>584,812</b>	<b>497,451</b>	<b>451,896</b>	<b>376,557</b>

Unaudited

**DEPARTMENT OF REVENUE  
DRIVERS LICENSE BUREAU  
TRANSACTIONS TO EXPENDITURES  
FOR FIVE YEARS ENDED JUNE 30,**

	1998	Percent Increase/Decrease	1997	Percent Increase/Decrease	1996	Percent Increase/Decrease	1995	Percent Increase/Decrease	1994
Drivers License Bureau Transactions	4,169,786	-11.0%	4,684,367	4.8%	4,468,755	14.7%	3,894,434	2.7%	3,792,638
Expenditures (a)									
Personal Service	\$ 3,503,736	3.3%	3,393,093	1.8%	3,332,278	4.6%	3,185,312	3.5%	3,078,154
Expense and Equipment	\$ 3,083,452	14.5%	2,693,144	-12.8%	3,088,675	26.2%	2,447,872	29.4%	1,891,318
Expenditure per Transaction	\$ 0.84	16.7%	0.72	-4.0%	0.75	-8.5%	0.82	1.2%	0.81
Personal Service	\$ 0.74	29.8%	0.57	-17.4%	0.69	9.5%	0.63	26.0%	0.50
Total Expenditure per Transaction	\$ 1.58	22.5%	1.29	-10.4%	1.44	-0.7%	1.45	10.7%	1.31
Budgeted Employees	178	-11.9%	202	4.7%	193	-0.5%	194	4.9%	185
Transactions per Employee	23,426	1.0%	23,190	0.2%	23,154	15.3%	20,074	-2.1%	20,501

(a) Personal service and expense and equipment amounts only include direct costs identified to a particular cost center.

# Expenditures

Unaudited

**DEPARTMENT OF REVENUE  
MOTOR VEHICLE BUREAU  
TRANSACTIONS TO EXPENDITURES  
FOR FIVE YEARS ENDED JUNE 30,**

	1998	Percent Increase/Decrease	1997	Percent Increase/Decrease	1996	Percent Increase/Decrease	1995	Percent Increase/Decrease	1994
Motor Vehicle Bureau Transactions	9,798,368	1.2%	9,680,109	1.4%	9,549,479	2.3%	9,336,047	2.6%	9,103,223
Expenditures (a)									
Personal Service	\$ 4,880,430	10.8%	4,403,892	0.8%	4,367,440	8.2%	4,037,215	2.9%	3,924,696
Expense and Equipment (b)	\$ 9,923,281	-35.0%	15,267,778	263.0%	4,205,656	-1.9%	4,288,229	17.7%	3,644,408
Expenditure per Transaction	\$ 0.50	11.1%	0.45	-2.2%	0.46	7.0%	0.43	0.0%	0.43
Personal Service	\$ 1.01	-36.1%	1.58	259.1%	0.44	-4.3%	0.46	15.0%	0.40
Total Expenditure per Transaction	\$ 1.51	-25.6%	2.03	125.6%	0.90	1.1%	0.89	7.2%	0.83
Budgeted Employees	249	-2.4%	255	1.6%	251	-1.2%	254	3.3%	246
Transactions per Employee	39,351	3.7%	37,961	-0.2%	38,046	3.5%	36,756	-0.7%	37,005

(a) Personal service and expense and equipment amounts only include direct costs identified to a particular cost center.

(b) Fiscal Year 1997 expense and equipment amount includes \$8.5 million for new license plates.

Unaudited

**DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
TRANSACTIONS TO EXPENDITURES  
FOR FIVE YEARS ENDED JUNE 30,**

	1998	Percent Increase/ Decrease	1997	Percent Increase/ Decrease	1996	Percent Increase/ Decrease	1995	Percent Increase/ Decrease	1994
Tax Returns Processed (a)	6,526,002	0.2%	6,510,753	-4.9%	6,847,192	4.8%	6,532,374	0.9%	6,473,593
Expenditures (b)									
Personal Service	\$ 12,202,839	7.6%	11,346,164	8.6%	10,443,769	10.1%	9,486,669	3.9%	9,128,416
Expense and Equipment	\$ 2,940,491	3.8%	2,833,296	-17.9%	3,450,084	69.4%	2,036,613	25.1%	1,627,937
Expenditure per Return									
Personal Service	\$ 1.87	7.5%	1.74	13.7%	1.53	5.5%	1.45	2.8%	1.41
Expense and Equipment	\$ 0.45	2.3%	0.44	-12.0%	0.50	61.3%	0.31	24.0%	0.25
Total Expenditure per Return	\$ 2.32	6.4%	2.18	7.4%	2.03	15.3%	1.76	6.0%	1.66
Budgeted Employees	571	2.0%	560	2.9%	544	2.4%	531	6.2%	500
Returns Processed per Employee	11,429	-1.7%	11,626	-7.6%	12,587	2.3%	12,302	-5.0%	12,947

(a) Tax returns processed include all tax types collected by the Division of Taxation and Collection.

(b) Personal service and expense and equipment amounts only include direct costs identified to a particular cost center.

# Expenditures

Unaudited

## DEPARTMENT OF REVENUE HIGHWAY RECIPROCIITY COMMISSION TRANSACTIONS TO EXPENDITURES FOR FIVE YEARS ENDED JUNE 30,

	1998	Percent Increase/ Decrease	1997	Percent Increase/ Decrease	1996	Percent Increase/ Decrease	1995	Percent Increase/ Decrease	1994
Highway Reciprocity Commission Transactions (a)	266,406	-7.9%	289,344	-9.9%	320,992	-65.7%	937,165	4.9%	893,088
Expenditures (b)									
Personal Service	\$ 855,968	4.6%	818,305	5.3%	777,241	6.9%	727,198	5.2%	691,017
Expense and Equipment	\$ 339,301	-15.9%	403,667	24.3%	324,741	-0.1%	325,225	-11.5%	367,451
Expenditure per Transaction	\$ 3.21	13.4%	2.83	16.9%	2.42	210.3%	0.78	1.3%	0.77
Personal Service	\$ 1.27	-9.3%	1.40	38.6%	1.01	188.6%	0.35	-14.6%	0.41
Total Expenditure per Transaction	\$ 4.48	5.9%	4.23	23.3%	3.43	203.5%	1.13	-4.2%	1.18
Budgeted Employees	35	-2.8%	36	0.0%	36	0.0%	36	2.9%	35
Transactions per Employee	7,612	-5.3%	8,037	-9.9%	8,916	-65.7%	26,032	2.0%	25,517

(a) Total transactions decreased because of a change in transmittal verification procedures.

(b) Personal service and expense and equipment amounts only include direct costs identified to a particular cost center.

Unaudited

**DEPARTMENT OF REVENUE  
TAX AND FEE COLLECTIONS TO RESOURCE INPUTS  
FIVE YEAR HISTORY ENDED JUNE 30,**

	(in thousands of dollars)				
	1998	1997	1996	1995	1994
	Percent Increase/Decrease				
Collections (a)	\$ 9,791,911	9,269,675	8,652,286	8,079,000	6,975,505
	5.6%	7.1%	7.1%	7.1%	15.8%
Personal Services	\$ 49,055	46,445	43,658	40,663	38,982
	5.6%	6.4%	7.4%	7.4%	4.3%
Expense and Equipment (b,c)	\$ 36,679	39,795	28,720	26,474	23,962
	-7.8%	38.6%	8.5%	8.5%	10.5%
Equipment Purchases	\$ 9,304	5,545	6,872	6,912	5,547
	67.8%	-19.3%	-0.6%	-0.6%	24.6%
Budgeted Employees	2,059	2,053	2,068	2,058	2,058
	0.3%	-0.7%	0.5%	0.5%	0.0%
Collections Per Employee	\$ 4,756	4,515	4,184	3,926	3,389
	5.3%	7.9%	6.6%	6.6%	15.8%
<b>PERCENT OF COLLECTIONS</b>					
Personal Services to Collections	0.50%	0.50%	0.50%	0.50%	0.56%
Expense and Equipment to Collections	0.37%	0.43%	0.33%	0.33%	0.34%
Equipment Purchases to Collections	0.10%	0.06%	0.08%	0.09%	0.08%

(a) Collections include all state and nonstate taxes and fees and other miscellaneous collections.  
 (b) 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.  
 (c) Fiscal Year 1997 expense and equipment amount includes \$8.5 million for new license plates.



# Taxes Administered

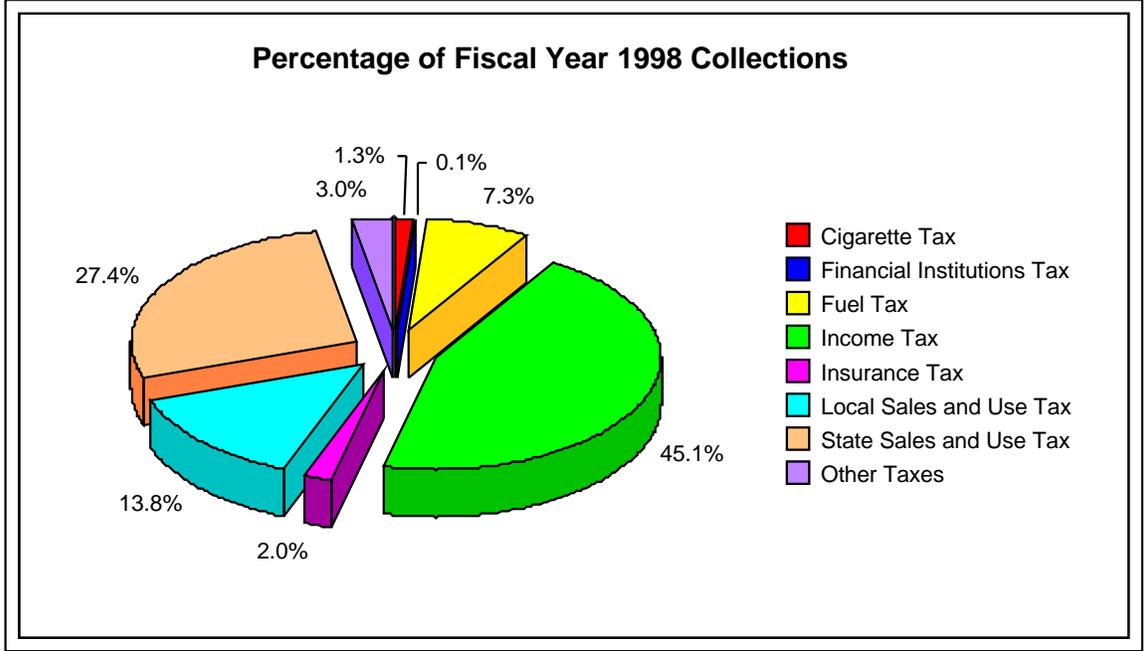
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The introduction of Taxes Administered provides a brief description of the tax and a breakdown of the types of collections included in each tax. The schedules that follow depict comparative data on taxes administered by the department, distributions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

# SUMMARY OF TAXES ADMINISTERED

	FY 98 Amount Collected	FY 97 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$121,395,256	\$121,649,421	-0.2%
Financial Institutions Tax	12,673,486	13,679,874	-7.4%
Fuel Tax	684,901,095	661,076,742	3.6%
Income Tax	4,221,908,444	3,889,149,667	8.6%
Insurance Tax	186,559,423	178,587,967	4.5%
Local Sales and Use Tax	1,289,925,638	1,196,990,649	7.8%
State Sales and Use Tax	2,566,774,006	2,580,296,477	-0.5%
Other Taxes	281,732,737	233,606,100	20.6%
<b>Total Collections</b>	<b>\$9,365,870,085</b>	<b>\$8,875,036,897</b>	<b>5.5%</b>



# 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 Chapter 149, 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. Certain amounts are earmarked for law enforcement. The tax is authorized by Sections 66.340-66.380, RSMo. The tax rate is up to 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.

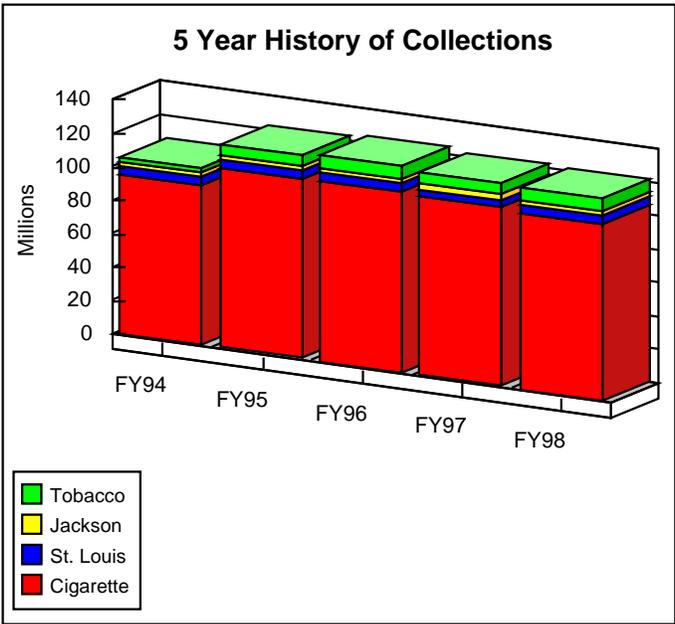
### Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax was levied to support parental schools and other children’s services. The tax is authorized by Section 210.320, RSMo. The tax rate is up to 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 person making the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The

Tax Type	FY98 Amount Collected	Percent Increase/Decrease From FY97
Cigarette	\$106,083,493	-0.7%
St. Louis County	4,634,919	-1.3%
Jackson County	2,929,485	-2.3%
Tobacco Products	7,747,359	8.2%
<b>Total Collections</b>	<b>\$121,395,256</b>	<b>-0.2%</b>



tax rate is 10 percent of the manufacturer’s invoice price. Disposition of the tax is to the Health Initiatives Fund.

# FINANCIAL INSTITUTIONS TAX

## Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Sections 148.010-148.110, 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 Sections 148.120-148.230, 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 Sections 148.610-148.710, 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.

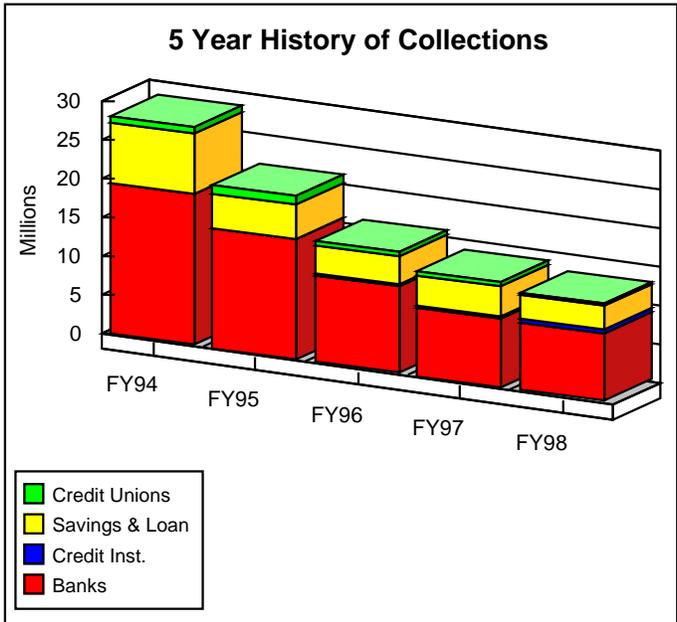
## Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Sections 148.610-148.710, 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 Sections 148.540 and 148.541, RSMo.

Tax Type	FY98 Amount Collected	Percent Increase/Decrease From FY97
Banks	\$8,806,204	-3.7%
Credit Inst.	374,896	57.1%
Savings & Loan	3,160,320	-19.3%
Credit Unions	332,066	-13.0%
Farmers Coop.	0	0.0%
<b>Total Collections</b>	<b>\$12,673,486</b>	<b>-7.4%</b>



The tax rate is 2 percent of taxable dividends credited to each account. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

# FUEL TAX

## Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by 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.

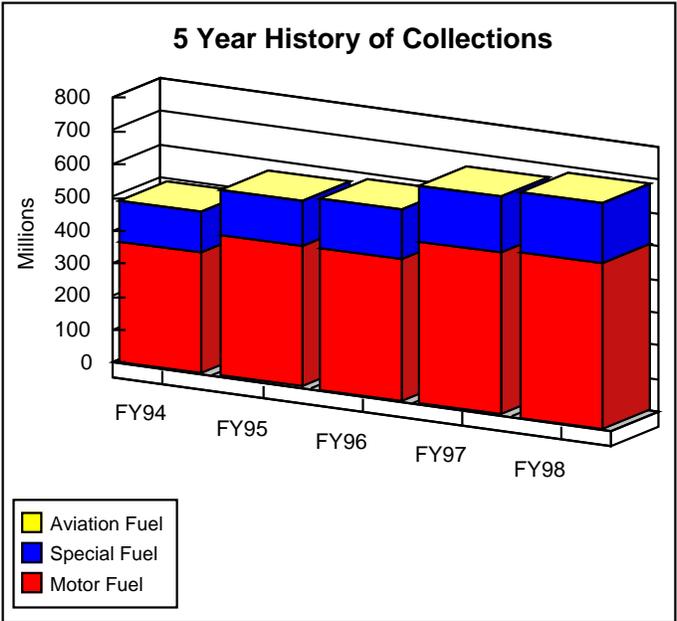
## Motor Fuel

This is a tax on the sale of motor fuel (gasoline) paid by the fuel distributor and passed on to the final consumer. The tax is authorized by Sections 142.010-142.350, RSMo. The tax rate was 13 cents per gallon through March 31, 1994. The rate increased on April 1, 1994, to 15 cents and increased again to 17 cents on April 1, 1996. On April 1, 2008, the tax will drop to 11 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to various state funds and all counties and incorporated cities with a population greater than one hundred persons.

## Special Fuel

This is a tax on the sale of special fuel (primarily diesel fuel and liquefied petroleum gas) paid by the fuel distributor and passed on to the final consumer. The tax is authorized by Sections 142.362-142.621, RSMo. The tax rate was 13 cents per gallon through March 31, 1994. The rate increased on April 1, 1994, to 15 cents and increased again to 17 cents on April 1, 1996. On April 1, 2008, the tax will drop to 11 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to various state funds and all counties and incorporated cities with a population greater than one hundred persons.

Tax Type	FY98 Amount Collected	Percent Increase/Decrease From FY97
Aviation Fuel	\$457,171	10.5%
Motor Fuel	504,174,687	2.8%
Special Fuel	180,269,237	6.0%
<b>Total Collections</b>	<b>\$684,901,095</b>	<b>3.6%</b>



# 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 Chapter 143, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except for \$7,791,944 of withholding collections that the department deposited to the Missouri Community College Job Training Program Fund.

## Corporation

This is a tax on a corporation's taxable income from Missouri sources. The tax is authorized by Chapter 143, RSMo. The rate increased from 5 percent to 6¼ percent of taxable income for tax years beginning on or after September 1, 1993. Disposition of the tax is to the General Fund.

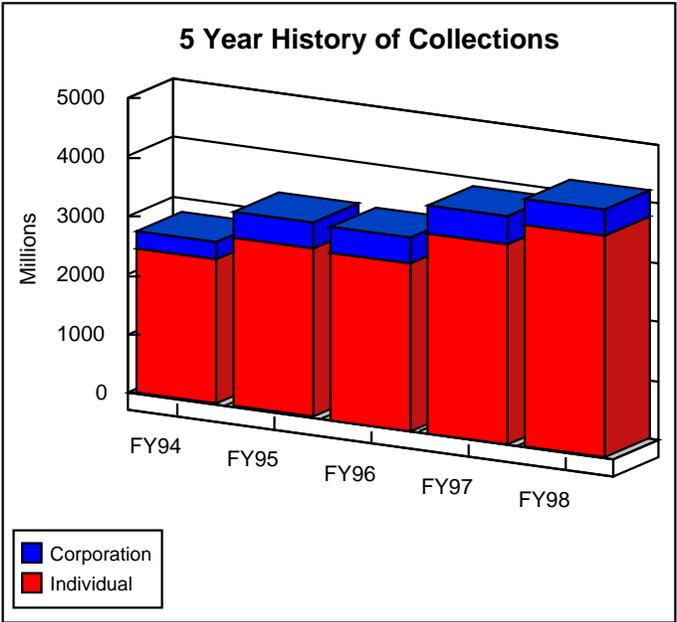
Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

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.

Tax Type	FY98 Amount Collected	Percent Increase/Decrease From FY97
<b>Individual</b>		
Declarations	\$581,839,890	14.9%
Fiduciary	44,750,032	63.7%
Returns	466,213,874	18.7%
Withholding	2,679,837,024	7.6%
<b>Subtotal</b>	<b>\$3,772,640,820</b>	<b>10.4%</b>
<b>Corporation</b>		
Declarations	\$335,446,031	-4.1%
Returns	113,821,593	-6.6%
<b>Subtotal</b>	<b>\$449,267,624</b>	<b>-4.8%</b>
<b>Total Collections</b>	<b>\$4,221,908,444</b>	<b>8.6%</b>



# 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 to 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 was 2 percent of net deposits, net premiums or net assessments through December 31, 1993. Effective January 1, 1994, 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 1997 and 2 percent for 1998. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

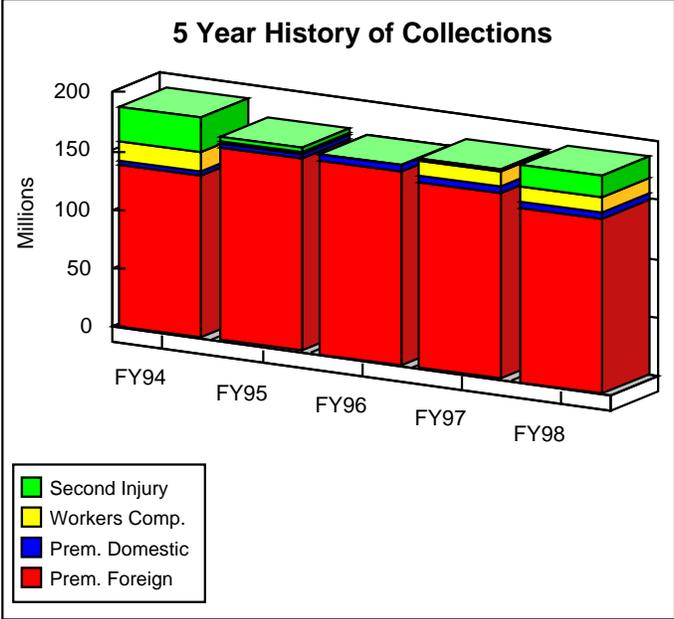
<u>Tax Type</u>	<u>FY98 Amount Collected</u>	<u>Percent Increase/ Decrease From FY97</u>
Premium Foreign	\$150,355,671	-4.9%
Premium Domestic	5,312,386	0.4%
Surplus Lines	2,151	-96.4%
Workers Comp.	12,890,246	-0.3%
<u>Second Injury</u>	<u>17,998,969</u>	<u>696.2%</u>
<b><u>Total Collections</u></b>	<b><u>\$186,559,423</u></b>	<b><u>4.5%</u></b>

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 was 3 percent of net deposits, net premiums or net assessments through December 31, 1993. Effective January 1, 1994, 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 1 ½ percent for calendar year 1997 and 3 percent for 1998.



# LOCAL SALES AND USE TAX

## City Alternate Sales Tax

This is a local sales tax with a base the same as the state sales tax. The tax is authorized by Chapter 92, RSMo. The tax rate ranges from 1/8 percent to 1/2 percent. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

## City Sales Tax

This is a local sales tax with a base the same as the state sales tax. The tax is authorized by Chapter 94, RSMo. The tax rate ranges from 1/2 percent to 1 percent. Disposition of the tax is 99 percent to the taxing district and 1 percent to the General Fund.

## County Alternate Sales Tax

This is a local sales tax with a base the same as the state sales tax. The tax is authorized by Chapter 67, RSMo. The tax rate ranges from 1/4 percent to 1/2 percent. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

## County Sales Tax

This is a local sales tax with a base the same as the state sales tax. The tax is authorized by Chapter 67, RSMo. The tax rate ranges from 1/4 percent to 1/2 percent. Disposition of the tax is 99 percent to the taxing district and 1 percent to the General Fund.

See next page for additional tax types and collection amounts.

<u>Tax Type</u>	<u>FY98 Amount Collected</u>	<u>Percent Increase/ Decrease From FY97</u>
City Alternate	\$151,892,238	19.4%
City Sales	375,918,968	3.2%
County Alternate	191,788,718	16.0%
County Sales	183,936,645	4.2%
Local Option Use	25,389,787	110.0%
Local Use	(5,720,317)	-388.9%
Public Trans.	227,606,232	4.6%
St. Louis County	139,113,367	2.9%
<b><u>Total Collections</u></b>	<b><u>\$1,289,925,638</u></b>	<b><u>7.8%</u></b>

## 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 1 1/2 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 ceased collecting the tax with the April 1996 returns. The state legislature approved a new local option use tax effective in Fiscal Year 1997.

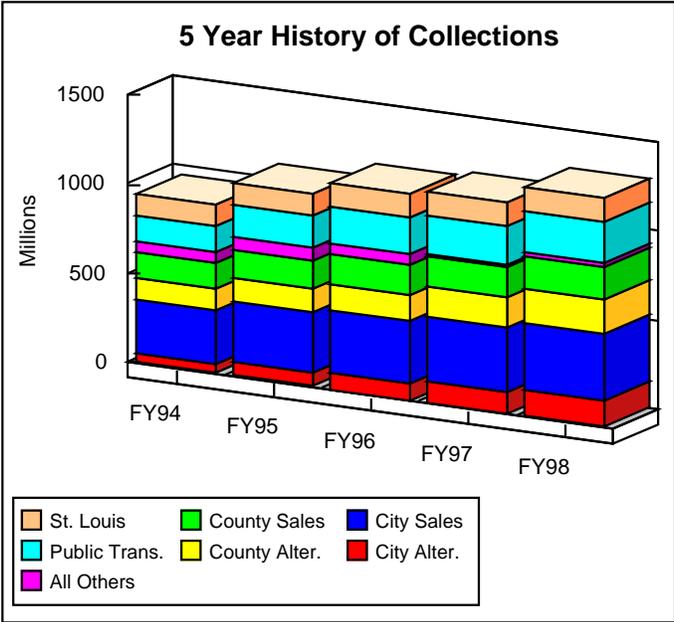
# LOCAL SALES AND USE TAX (continued)

## Public Mass Transportation Sales Tax

This is a local sales tax with a base the same as the state sales tax. The tax is authorized by Chapters 92 and 94, RSMo. The tax rate is up to ½ percent. Disposition of the tax is 99 percent to the taxing district for transportation purposes and 1 percent to the General Fund.

## St. Louis County Sales Tax

This is a local sales tax with a base the same as the state sales tax. The tax is authorized by Chapters 66 and 67, RSMo. The tax rate is 1 percent. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.



# 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. Beginning October 1, 1997, all retail sales of food became 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.

**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 Motor Fuel Tax Fund and 50 percent to the General Fund.

**Conservation Sales and Use Tax**

This is an additional state sales/use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, Missouri Constitution. The tax rate is 1/8 percent. Disposition of the tax is to the Conservation Commission Fund.

**Education Sales and Use Tax**

This is an additional ("Proposition C") state sales/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/use tax is 100 percent to the School District Trust Fund. According to Article IV, Section 30 (b) 2, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to the Motor Fuel Tax Fund.

<u>Tax Type</u>	<u>FY98 Amount Collected</u>	<u>Percent Increase/ Decrease From FY97</u>
General	\$1,556,723,482	-3.9%
Vehicle	241,067,992	10.4%
Conservation		
State Sales/Use	68,737,821	3.3%
Motor Vehicle Sales	9,648,160	9.0%
Education		
State Sales/Use	546,452,360	3.3%
Motor Vehicle Sales	33,780,129	10.1%
Highway Use	47,658,269	2.0%
Parks and Soils		
State Sales/Use	54,987,264	3.3%
Motor Vehicle Sales	7,718,529	9.0%
<b><u>Total Collections</u></b>	<b><u>\$2,566,774,006</u></b>	<b><u>-0.5%</u></b>

See next page for additional tax types and collection amounts.

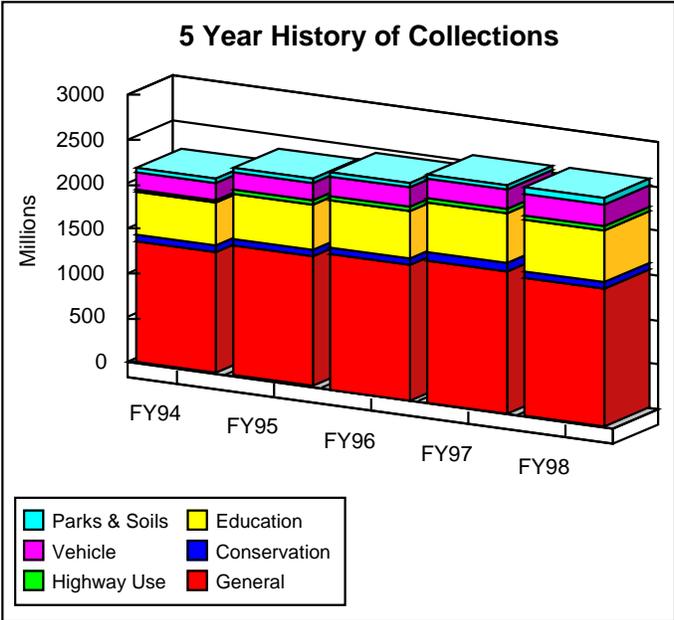
# STATE SALES AND USE TAX (continued)

## 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 the Motor Fuel Tax Fund (1 percent tax increase).

## Parks, Soils and Water Conservation Sales and Use Tax

This is an additional state sales/use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, Missouri Constitution. The tax rate is 1/10 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soil and Water State Sales Tax Fund.



# OTHER TAXES

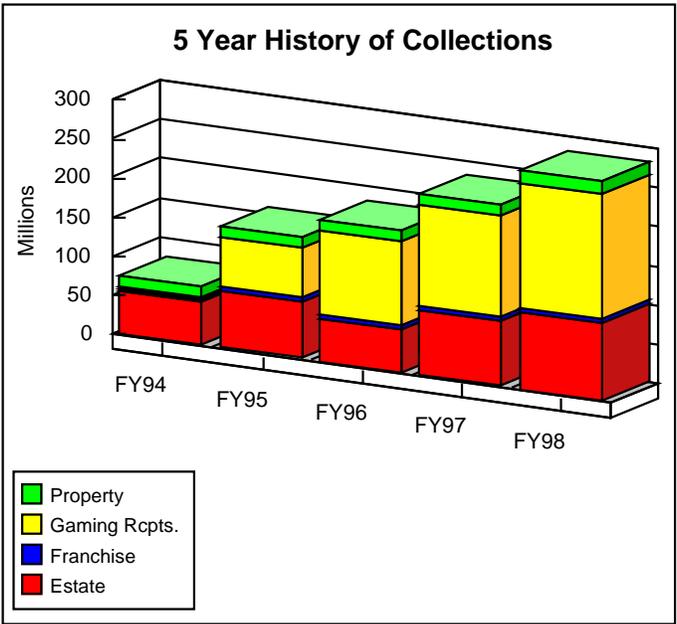
### Estate Tax

This is a tax on minimum credit for state death taxes allowed by Internal Revenue Code Section 2011 (or Section 2015) against Federal Estate Tax. Effective January 1, 1981, the tax applies only to estates of decedents dying in 1981 and later. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund. The inheritance tax law applies to estates of decedents dying in 1980 and earlier.

Tax Type	FY98 Amount Collected	Percent Increase/ Decrease From FY97
Estate	100,860,722	21.8%
Franchise	4,104,848	-27.7%
Gaming Receipts	160,001,831	23.5%
Property	16,765,336	7.9%
<b>Total Collections</b>	<b>\$281,732,737</b>	<b>20.6%</b>

### Franchise Tax

This is a tax on all in and out of state corporations based on assets apportioned to Missouri. Banks, qualifying as a corporation, may file their franchise tax and financial institutions tax on one return. The collections shown for franchise tax is the amount collected by the Department of Revenue. The Secretary of State collects all other corporation franchise tax. The tax is authorized by Chapter 147, RSMo. The tax rate is .05 percent of total assets or capital stock of a corporation with a minimum tax of \$25. 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 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.

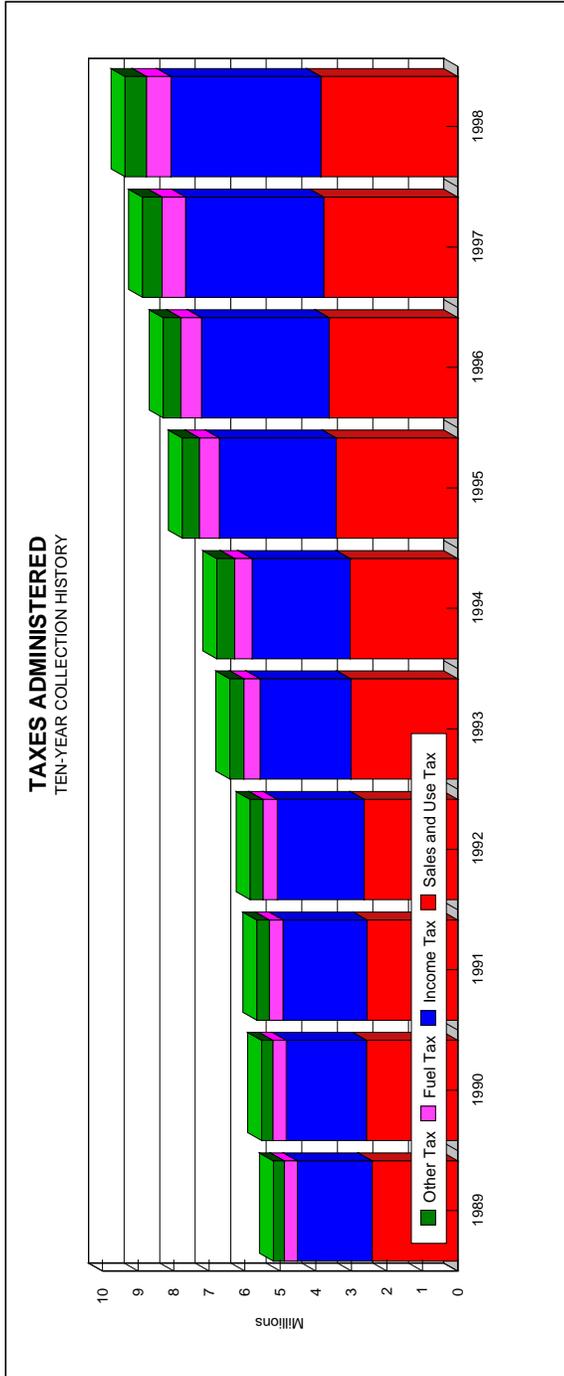
### Property Tax

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.

Unaudited

DEPARTMENT OF REVENUE  
TEN - YEAR COLLECTION HISTORY OF  
TAXES ADMINISTERED  
FOR YEAR ENDED JUNE 30,

TAX	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Cigarette Tax	\$ 121,395,256	121,649,421	123,533,612	121,025,275	106,505,750	86,160,599	86,140,280	85,595,532	87,299,727	86,140,280	86,140,280	88,954,020	86,140,280	88,954,020
Financial Institutions Tax	12,673,486	13,679,874	15,795,224	21,125,316	28,230,962	26,483,027	23,083,051	23,089,795	22,187,109	23,089,795	23,083,051	32,223,653	23,083,051	32,223,653
Fuel Tax	684,901,095	661,076,742	580,682,275	565,141,108	489,296,539	458,770,824	376,993,098	381,989,565	399,514,670	381,989,565	376,993,098	364,502,463	376,993,098	364,502,463
Income Tax	4,221,908,444	3,889,149,667	3,595,205,879	3,292,427,133	2,759,888,026	2,557,391,321	2,252,670,703	2,362,158,277	2,443,143,894	2,362,158,277	2,252,670,703	2,111,427,949	2,252,670,703	2,111,427,949
Insurance Tax	186,559,423	178,587,967	172,250,267	173,907,571	188,344,975	196,071,590	147,442,272	167,395,582	177,278,533	167,395,582	147,442,272	138,727,570	147,442,272	138,727,570
Local Sales and Use Tax (a,b)	1,289,925,638	1,196,990,649	1,169,909,696	1,087,119,631	945,408,282	826,287,908	685,431,677	704,437,476	733,739,986	704,437,476	685,431,677	653,364,663	685,431,677	653,364,663
State Sales and Use Tax (c)	2,566,774,006	2,580,296,477	2,453,492,953	2,337,445,926	2,186,536,526	2,007,131,801	1,891,934,477	1,856,304,457	1,909,287,816	1,856,304,457	1,891,934,477	1,759,100,976	1,891,934,477	1,759,100,976
Other Taxes	281,732,737	233,606,100	183,373,012	154,757,416	80,612,000	84,352,645	63,057,580	76,482,736	70,909,993	76,482,736	63,057,580	48,705,815	63,057,580	48,705,815
<b>Total Tax Collections</b>	<b>\$ 9,365,870,085</b>	<b>8,875,036,897</b>	<b>8,294,242,918</b>	<b>7,752,949,376</b>	<b>6,783,823,060</b>	<b>6,242,649,715</b>	<b>5,526,753,138</b>	<b>5,657,463,420</b>	<b>5,843,361,728</b>	<b>5,657,463,420</b>	<b>5,526,753,138</b>	<b>5,197,007,109</b>	<b>5,526,753,138</b>	<b>5,197,007,109</b>



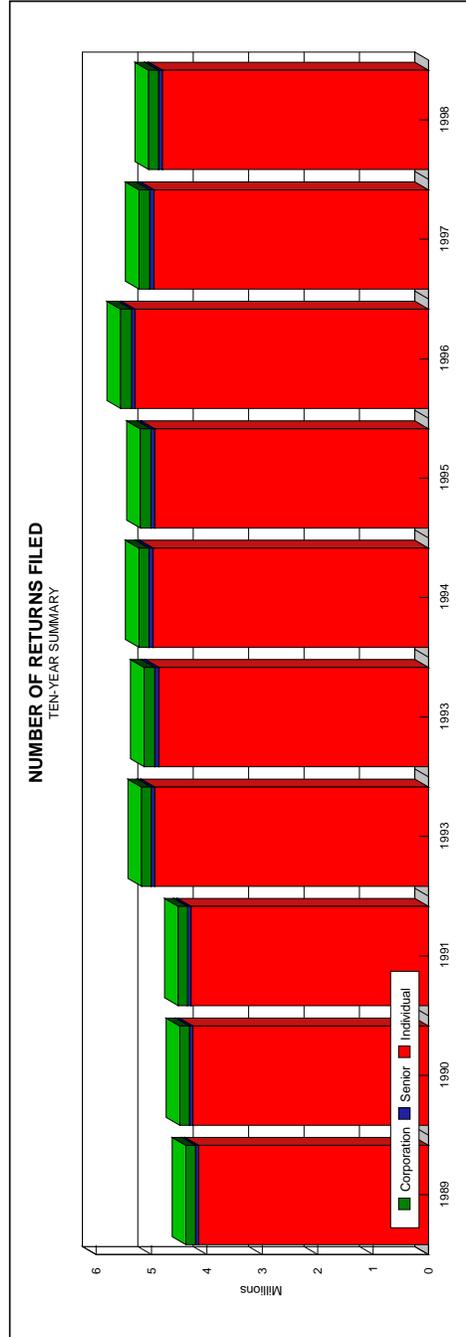
(a) Local sales and use tax includes motor vehicle local sales tax net of refunds.  
 (b) Fiscal Year 1993 was the first year that local use tax was collected.  
 (c) State sales and use tax does not include Department of Revenue Information Fund sales tax as does the amount shown in the overview section.

Unaudited

DEPARTMENT OF REVENUE  
INCOME TAX TEN-YEAR SUMMARY OF ACTIVITIES  
FOR YEAR ENDED JUNE 30,

TRANSACTION TYPE	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022						
<b>INDIVIDUAL RETURNS:</b>																																									
<b>Number Filed (all types)</b>	3,424,945	3,591,354	3,564,933	3,330,697	3,339,204	3,299,354	3,339,204	3,330,697	3,564,933	3,591,354	3,424,945	3,330,697	3,339,204	3,299,354	3,339,204	3,591,354	3,564,933	3,330,697	3,339,204	3,564,933	3,591,354	3,424,945	3,330,697	3,339,204	3,299,354	3,339,204	3,591,354	3,564,933	3,330,697	3,339,204	3,591,354	3,564,933	3,330,697	3,339,204	3,591,354	3,564,933	3,330,697				
Number of Refunds	1,463,679	1,470,962	1,559,337	1,459,280	1,472,913	1,472,913	1,472,913	1,459,280	1,559,337	1,470,962	1,463,679	1,470,962	1,472,913	1,472,913	1,472,913	1,559,337	1,559,337	1,459,280	1,472,913	1,472,913	1,472,913	1,470,962	1,470,962	1,472,913	1,472,913	1,472,913	1,559,337	1,559,337	1,459,280	1,470,962	1,470,962	1,472,913	1,472,913	1,472,913	1,559,337	1,559,337	1,459,280	1,470,962	1,470,962		
Amount of Refunds	\$376,914,013	\$357,681,289	\$358,785,927	\$315,028,483	\$304,547,559	\$293,063,977	\$304,547,559	\$315,028,483	\$358,785,927	\$357,681,289	\$376,914,013	\$315,028,483	\$304,547,559	\$293,063,977	\$304,547,559	\$358,785,927	\$358,785,927	\$315,028,483	\$304,547,559	\$304,547,559	\$358,785,927	\$357,681,289	\$376,914,013	\$315,028,483	\$304,547,559	\$293,063,977	\$304,547,559	\$358,785,927	\$358,785,927	\$315,028,483	\$304,547,559	\$304,547,559	\$358,785,927	\$358,785,927	\$315,028,483	\$304,547,559	\$304,547,559	\$358,785,927	\$357,681,289	\$376,914,013	
<b>WITHHOLDING:</b>																																									
<b>Number Filed</b>	1,333,251	1,319,824	1,680,840	1,558,765	1,572,058	1,514,885	1,572,058	1,558,765	1,680,840	1,319,824	1,333,251	1,558,765	1,572,058	1,514,885	1,572,058	1,558,765	1,680,840	1,558,765	1,572,058	1,572,058	1,514,885	1,514,885	1,427,101	1,427,101	1,427,101	1,427,101	1,427,101	1,427,101	1,427,101	1,427,101	1,427,101	1,427,101	1,427,101	1,427,101	1,427,101	1,427,101	1,427,101	1,427,101			
Number of Refunds	5,823	559	692	435	387	313	387	435	692	559	5,823	435	387	313	387	435	692	435	692	692	313	313	385	385	385	385	385	385	385	385	385	385	385	385	385	385	385	385			
Amount of Refunds	\$1,612,476	\$685,782	\$539,134	\$431,068	\$315,161	\$1,222,051	\$315,161	\$431,068	\$539,134	\$685,782	\$1,612,476	\$431,068	\$315,161	\$1,222,051	\$315,161	\$431,068	\$539,134	\$431,068	\$315,161	\$315,161	\$1,222,051	\$1,222,051	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437	\$321,437		
<b>FIDUCIARY:</b>																																									
<b>Number Filed</b>	49,710	48,399	53,368	55,440	64,656	56,080	64,656	55,440	53,368	48,399	49,710	55,440	64,656	56,080	64,656	56,080	53,368	55,440	53,368	53,368	56,080	56,080	50,957	50,957	50,957	50,957	50,957	50,957	50,957	50,957	50,957	50,957	50,957	50,957	50,957	50,957	50,957	50,957			
Number of Refunds	678	621	862	753	659	712	659	753	862	621	678	753	659	712	659	712	862	753	659	659	712	712	895	895	895	895	895	895	895	895	895	895	895	895	895	895	895	895	895		
Amount of Refunds	\$645,938	\$648,605	\$559,372	\$492,582	\$647,984	\$724,404	\$647,984	\$492,582	\$559,372	\$648,605	\$645,938	\$492,582	\$647,984	\$724,404	\$647,984	\$724,404	\$559,372	\$492,582	\$492,582	\$492,582	\$724,404	\$724,404	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	\$590,467	
<b>SENIOR CITIZENS TAX CREDITS:</b>																																									
<b>Number of Claims Filed</b>	69,631	75,102	66,886	71,780	70,145	73,444	70,145	71,780	66,886	69,631	69,631	71,780	70,145	73,444	70,145	73,444	66,886	71,780	70,145	70,145	73,444	73,444	65,553	65,553	65,553	65,553	65,553	65,553	65,553	65,553	65,553	65,553	65,553	65,553	65,553	65,553	65,553	65,553	65,553		
Number of Refunds	70,861	69,173	67,938	69,157	70,055	71,597	70,055	69,157	67,938	69,173	70,861	69,157	70,055	71,597	70,055	71,597	67,938	69,157	70,055	70,055	71,597	71,597	59,333	59,333	59,333	59,333	59,333	59,333	59,333	59,333	59,333	59,333	59,333	59,333	59,333	59,333	59,333	59,333	59,333	59,333	
Amount of Refunds	\$21,431,400	\$20,323,484	\$19,099,703	\$19,389,258	\$19,439,819	\$19,876,241	\$19,439,819	\$19,389,258	\$19,099,703	\$20,323,484	\$21,431,400	\$19,389,258	\$19,439,819	\$19,876,241	\$19,439,819	\$19,876,241	\$19,099,703	\$19,389,258	\$19,439,819	\$19,439,819	\$19,876,241	\$19,876,241	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832	\$15,198,832
<b>CORPORATION RETURNS:</b>																																									
<b>Number Filed (Declarations)</b>	48,689	49,599	50,898	50,269	46,341	45,769	46,341	50,269	48,689	49,599	48,689	50,269	46,341	45,769	46,341	45,769	50,898	50,269	46,341	46,341	45,769	45,769	45,068	45,068	45,068	45,068	45,068	45,068	45,068	45,068	45,068	45,068	45,068	45,068	45,068	45,068	45,068	45,068	45,068		
Number Filed (Annual)	129,896	143,191	142,697	139,096	132,909	146,176	132,909	139,096	142,697	143,191	129,896	139,096	132,909	146,176	132,909	146,176	129,896	139,096	132,909	132,909	146,176	146,176	125,669	125,669	125,669	125,669	125,669	125,669	125,669	125,669	125,669	125,669	125,669	125,669	125,669	125,669	125,669	125,669	125,669	125,669	
Number of Refunds	14,262	14,915	15,033	14,264	14,239	19,790	14,239	14,264	15,033	14,915	14,262	14,239	14,264	19,790	14,239	19,790	15,033	14,264	14,239	14,239	19,790	19,790	22,145	22,145	22,145	22,145	22,145	22,145	22,145	22,145	22,145	22,145	22,145	22,145	22,145	22,145	22,145	22,145	22,145	22,145	
Amount of Refunds	\$104,581,861	\$72,296,247	\$64,878,654	\$71,946,018	\$65,454,106	\$69,960,386	\$65,454,106	\$71,946,018	\$64,878,654	\$72,296,247	\$104,581,861	\$69,960,386	\$65,454,106	\$69,960,386	\$65,454,106	\$69,960,386	\$64,878,654	\$71,946,018	\$65,454,106	\$65,454,106	\$69,960,386	\$69,960,386	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195	\$48,213,195
<b>TOTAL (Memorandum Only):</b>																																									
<b>Number Filed (all types)</b>	5,056,122	5,227,469	5,559,622	5,206,047	5,225,313	5,135,708	5,225,313	5,206,047	5,056,122	5,227,469	5,056,122	5,225,313	5,135,708	5,225,313	5,225,313	5,135,708	5,559,622	5,206,047	5,225,313	5,225,313	5,135,708	5,135,708	4,521,508	4,521,508	4,521,508	4,521,508	4,521,508	4,521,508	4,521,508	4,521,508	4,521,508	4,521,508	4,521,508	4,521,508	4,521,508	4,521,508	4,521,508	4,521,508			
Number of Refunds (all types)	1,555,303	1,556,230	1,643,862	1,543,889	1,558,253	1,564,756	1,558,253	1,543,889	1,643,862	1,556,230	1,555,303	1,558,253	1,564,756	1,564,756	1,558,253	1,564,756	1,543,889	1,558,253	1,558,253	1,558,253	1,564,756	1,564,756	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	1,338,545	
Amount of Refunds (all types)	\$505,185,688	\$451,635,407	\$443,862,790	\$407,287,409	\$390,404,629	\$384,847,059	\$390,404,629	\$407,287,409	\$443,862,790	\$451,635,407	\$505,185,688	\$384,847,059	\$390,404,629	\$384,847,059	\$390,404,629	\$384,847,059	\$407,287,409	\$407,287,409	\$390,404,629	\$390,404,629	\$384,847,059	\$384,847,059	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	\$263,387,659	

\* Numbers are not available.





# General Fund Receipts

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This schedule depicts General Fund receipts for the past ten fiscal years in addition to Fiscal Years 1999 and 1998 original estimated receipts.

Unaudited

**DEPARTMENT OF REVENUE  
GENERAL FUND RECEIPTS  
FOR THE LAST TEN FISCAL YEARS  
ORIGINAL ESTIMATE, FISCAL YEARS 1999 AND 1998**

(in thousands of dollars)

Source of Receipt (a)	Original Revenue Estimate Fiscal Year 1999	Original Revenue Estimate Fiscal Year 1998	1997	1996	1995	1994	1993	1992	1991	1990	1989
<b>Income Tax:</b>											
Corporation	\$ 379,700	379,400	471,804	474,752	422,130	289,448	236,351	275,169	253,332	245,886	268,128
Individual	3,687,300	3,287,100	3,410,421	3,114,061	2,866,601	2,467,110	2,319,214	2,167,739	2,108,820	2,006,785	1,843,300
Sales and Use Tax (b)	1,625,000	1,795,000	1,711,888	1,623,588	1,548,197	1,447,583	1,338,645	1,275,886	1,242,608	1,274,139	1,164,872
County Foreign Insurance Tax	166,000	175,000	158,044	166,070	164,817	138,050	135,207	127,190	124,358	114,815	114,688
Liquor Tax	19,500	19,100	19,025	18,937	18,732	18,700	18,897	18,142	17,901	18,413	18,329
Beer Tax	7,700	7,700	7,606	7,504	7,670	7,623	7,356	7,479	7,527	7,336	7,389
Corporation Franchise Tax	85,500	78,000	78,463	72,274	67,625	61,299	59,820	56,182	57,456	54,008	51,613
Inheritance/Estate Tax	101,400	72,000	82,809	57,330	73,089	55,553	59,765	47,444	54,005	42,706	29,597
Interest on Deposits and Investments	60,000	50,000	81,130	64,887	39,726	19,715	17,403	19,075	20,302	21,730	18,392
All Other Sources (b)	181,100	175,000	177,856	178,560	181,758	155,144	157,722	216,362	219,642	176,274	170,690
<b>TOTAL RECEIPTS</b>	<b>\$ 6,313,200</b>	<b>6,038,300</b>	<b>6,199,046</b>	<b>5,777,963</b>	<b>5,390,345</b>	<b>4,660,225</b>	<b>4,350,380</b>	<b>4,210,668</b>	<b>4,105,951</b>	<b>3,962,092</b>	<b>3,686,998</b>

(a) Above amounts will differ from amounts shown on previous schedules as these amounts include collections made by other agencies.  
(b) Sales and use tax and all other sources numbers are restated for Fiscal Years 1994 and 1995.



# Taxes and Fees Administered

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## Tax and Fee Distributions to Counties

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

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES FOR YEAR ENDED JUNE 30, 1998

County	Cigarette Tax (a,f)	Financial Institutions Tax (b,f)	Fuel Tax and Fee (c,f)	Sales Tax (d,e,f)					Total (Memorandum Only)
				County Sales Tax	County Alternate Sales Tax	Public Mass Trans. Sales Tax	St. Louis County Sales Tax	Local Option Use Tax (d,f,g)	
Adair	\$ 0	193,534	611,639	1,217,766	656,420	0	0	0	2,679,359
Andrew	0	28,959	583,883	341,688	683,380	0	0	174,510	1,812,420
Atchison	0	50,133	574,718	0	594,739	0	0	0	1,219,590
Audrain	0	64,799	813,192	976,745	1,527,882	0	0	0	3,382,618
Barry	0	58,535	1,075,623	1,230,904	1,232,113	0	0	0	3,597,175
Barton	0	32,736	628,040	388,327	388,266	0	0	0	1,437,369
Bates	0	62,147	873,720	0	469,962	0	0	37,630	1,443,459
Benton	0	89,488	688,733	534,641	585,372	0	0	0	1,898,234
Bollinger	0	2,141	506,421	231,722	231,713	0	0	0	971,997
Boone	0	104,064	1,489,512	7,897,551	7,896,891	0	0	0	17,388,018
Buchanan	0	403,759	549,683	4,670,037	5,602,362	0	0	0	11,225,841
Butler	0	68,245	1,029,133	2,125,118	2,124,245	0	0	0	5,346,741
Caldwell	0	24,011	514,901	177,423	353,576	0	0	0	1,069,911
Callaway	0	111,634	1,748,714	0	1,221,652	0	0	0	3,082,000
Camden	0	78,211	1,994,157	3,082,857	3,073,789	0	0	0	8,229,014
Cape Girardeau	0	35,010	804,724	4,696,020	26	0	0	0	5,535,780
Carroll	0	118,014	803,131	254,295	0	0	0	0	1,175,440
Carter	0	25,358	299,123	147,497	147,501	0	0	0	619,479
Cass	0	275,132	1,306,440	2,890,614	1,529,575	0	0	0	6,001,761
Cedar	0	106,129	495,546	364,153	0	0	0	0	965,828
Chariton	0	25,741	706,499	210,999	215,463	0	0	58,942	1,217,644
Christian	0	71,776	1,059,212	1,504,366	2,256,554	0	0	0	4,891,908
Clark	0	36,136	490,075	177,085	366,885	0	0	0	1,070,181
Clay	0	348,766	680,804	11,837,969	8,828,371	0	0	0	21,695,910
Clinton	0	169,649	577,573	356,073	356,067	0	0	0	1,459,362
Cole	0	206,357	919,142	0	4,077,374	0	0	302,434	5,505,307
Cooper	0	66,729	519,595	540,499	858,929	0	0	0	1,985,752
Crawford	0	0	642,120	654,414	765,540	0	0	0	2,062,074
Dade	0	57,988	495,954	193,143	193,107	0	0	19,847	960,039
Dallas	0	53,004	590,446	448,786	897,573	0	0	0	1,989,809
Daviess	0	103,537	600,700	0	592,362	0	0	0	1,296,599
DeKalb	0	31,979	528,128	463,498	465,795	0	0	0	1,489,400
Dent	0	30,303	541,796	562,128	0	0	0	0	1,134,227
Douglas	0	24,312	611,773	290,171	290,166	0	0	0	1,216,422
Dunklin	0	142,011	777,036	0	362,844	0	0	0	1,281,891
Franklin	0	195,725	1,751,993	3,924,489	5,885,706	0	0	0	11,757,913
Gasconade	0	81,372	487,406	596,640	562,800	0	0	0	1,728,218
Gentry	0	17,776	489,886	0	391,813	0	0	0	899,475
Greene	0	657,002	2,800,360	17,156,185	963,780	0	0	0	21,577,327
Grundy	0	39,487	430,011	400,710	400,546	0	0	0	1,270,754
Harrison	0	48,512	703,700	0	775,590	0	0	0	1,527,802
Henry	0	91,969	724,437	887,845	0	0	0	35,550	1,739,801
Hickory	0	2,106	363,160	198,244	396,271	0	0	0	959,781
Holt	0	69,611	454,349	153,150	535,174	0	0	0	1,212,284
Howard	0	47,149	355,780	229,733	658,135	0	0	0	1,290,797
Howell	0	84,128	1,007,555	1,654,831	0	0	0	0	2,746,514
Iron	0	50,352	457,510	314,379	0	0	0	0	822,241
Jackson	0	1,367,361	822,519	36,695,611	27,585,733	0	0	0	66,471,224
Jasper	0	204,286	1,101,209	4,607,385	4,293,434	0	0	0	10,206,314
Jefferson	0	119,547	3,377,197	7,048,672	14,093,871	0	0	0	24,639,287

See page 78 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES FOR YEAR ENDED JUNE 30, 1998

County	Cigarette Tax (a,f)	Financial Institutions Tax (b,f)	Fuel Tax and Fee (c,f)	Sales Tax (d,e,f)					Total (Memorandum Only)
				County Sales Tax	County Alternate Sales Tax	Public Mass Trans. Sales Tax	St. Louis County Sales Tax	Local Option Use Tax (d,f,g)	
Johnson	\$ 0	138,467	1,095,957	1,521,279	2,925,464	0	0	0	5,681,167
Knox	0	2,952	453,114	110,279	220,560	0	0	0	786,905
Laclede	0	47,559	755,022	1,447,581	1,444,908	0	0	0	3,695,070
Lafayette	0	115,045	787,939	1,124,623	1,125,981	0	0	0	3,153,588
Lawrence	0	175,433	897,056	995,326	995,509	0	0	0	3,063,324
Lewis	0	8,968	452,375	223,208	446,377	0	0	99,311	1,230,239
Lincoln	0	131,315	859,792	1,281,695	3,331,658	0	0	0	5,604,460
Linn	0	52,084	591,006	483,754	483,762	0	0	54,387	1,664,993
Livingston	0	56,266	541,688	774,888	0	0	0	0	1,372,842
McDonald	0	71,287	642,019	551,635	502,121	0	0	0	1,767,062
Macon	0	148,498	786,707	490,248	865,556	0	0	0	2,291,009
Madison	0	12,262	291,768	340,326	329,117	0	0	0	973,473
Maries	0	41,031	409,226	191,144	382,766	0	0	36,212	1,060,379
Marion	0	86,579	492,706	1,364,295	2,047,334	0	0	0	3,990,914
Mercer	0	20,070	406,773	108,960	108,893	0	0	0	644,696
Miller	0	49,658	773,024	937,253	936,769	0	0	0	2,696,704
Mississippi	0	22,047	407,237	397,675	1,116,606	0	0	0	1,943,565
Moniteau	0	29,401	475,579	358,040	357,121	0	0	0	1,220,141
Monroe	0	73,212	601,397	199,184	199,210	0	0	57,257	1,130,260
Montgomery	0	87,878	535,508	358,646	548,042	0	0	0	1,530,074
Morgan	0	88,685	1,000,462	719,515	68,806	0	0	0	1,877,468
New Madrid	0	92,602	989,378	952,016	0	0	0	0	2,033,996
Newton	0	161,138	1,022,660	1,654,691	2,205,833	0	0	0	5,044,322
Nodaway	0	58,298	1,028,434	773,291	773,199	0	0	0	2,633,222
Oregon	0	54,197	453,873	305,749	305,753	0	0	0	1,119,572
Osage	0	49,301	509,068	351,790	0	0	0	0	910,159
Ozark	0	10,532	622,219	210,018	441,691	0	0	0	1,284,460
Pemiscot	0	65,411	547,622	570,399	271,024	0	0	0	1,454,456
Perry	0	58,013	506,533	813,799	758,899	0	0	0	2,137,244
Pettis	0	90,163	938,787	2,056,557	0	0	0	172,662	3,258,169
Phelps	0	135,939	697,403	1,824,516	2,198	0	0	0	2,660,056
Pike	0	100,333	626,717	556,709	938,550	0	0	0	2,222,309
Platte	0	56,642	824,938	3,703,361	4,641,536	0	0	1,217,708	10,444,185
Polk	0	71,041	781,805	0	1,729,865	0	0	0	2,582,711
Pulaski	0	120,003	548,066	952,471	649,494	0	0	0	2,270,034
Putnam	0	17,003	450,865	0	253,245	0	0	0	721,113
Ralls	0	64,241	509,563	329,694	329,667	0	0	0	1,233,165
Randolph	0	43,906	978,363	988,269	0	0	0	0	2,010,538
Ray	0	42,446	716,256	570,158	1,140,309	0	0	0	2,469,169
Reynolds	0	23,025	680,779	0	0	0	0	0	703,804
Ripley	0	19,665	395,608	0	343,580	0	0	0	758,853
St. Charles	0	111,369	3,079,775	13,531,435	27,060,843	0	0	1,952,909	45,736,331
St. Clair	0	62,889	572,253	213,216	0	0	0	0	848,358
St. Francois	0	50,075	504,164	2,386,272	3,370,572	0	0	0	6,311,083
Ste. Genevieve	0	40,303	629,254	691,032	598,362	0	0	0	1,958,951
St. Louis	1,467,746	1,388,621	13,219,075	0	0	104,866,627	139,861,742	0	260,803,811
Saline	0	72,695	708,481	830,154	836,429	0	0	0	2,447,759
Schuyler	0	16,866	273,195	113,610	227,225	0	0	0	630,896
Scotland	0	12,026	435,907	0	365,775	0	0	0	813,708
Scott	0	44,489	487,124	1,628,647	2	0	0	0	2,160,262

See page 78 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES FOR YEAR ENDED JUNE 30, 1998

County	Cigarette Tax (a,f)	Financial Institutions Tax (b,f)	Fuel Tax and Fee (c,f)	Sales Tax (d,e,f)					Local Option Use Tax (d,f,g)	Total (Memorandum Only)
				County Sales Tax	County Alternate Sales Tax	Public Mass Trans. Sales Tax	St. Louis County Sales Tax			
Shannon	\$ 0	18,849	589,044	183,770	0	0	0	0	791,663	
Shelby	0	13,652	522,439	210,475	321,545	0	0	0	1,068,111	
Stoddard	0	64,185	1,068,363	954,560	0	0	0	0	2,087,108	
Stone	0	42,943	957,400	1,358,237	3,165,320	0	0	207,854	5,731,754	
Sullivan	0	33,271	520,348	193,030	385,749	0	0	0	1,132,398	
Taney	0	48,809	1,069,687	4,528,390	9,052,838	0	0	0	14,699,724	
Texas	0	49,604	902,786	595,162	0	0	0	0	1,547,552	
Vernon	0	55,817	895,594	724,233	0	0	0	0	1,675,644	
Warren	0	69,725	684,386	872,725	2,628,694	0	0	0	4,255,530	
Washington	0	36,349	514,001	513,333	1,539,848	0	0	0	2,603,531	
Wayne	0	12,452	502,105	357,004	356,848	0	0	0	1,228,409	
Webster	0	65,110	788,462	812,014	1,136,293	0	0	0	2,801,879	
Worth	0	0	244,472	57,928	86,343	0	0	0	388,743	
Wright	0	80,469	608,917	606,383	0	0	0	0	1,295,769	
<b>TOTALS</b>	<b>\$ 1,467,746</b>	<b>11,559,874</b>	<b>99,321,482</b>	<b>184,289,015</b>	<b>189,743,436</b>	<b>104,866,627</b>	<b>139,861,742</b>	<b>4,427,213</b>	<b>735,537,135</b>	

- (a) See page 62 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County. St. Louis County cigarette tax is distributed to cities within St. Louis County by the Missouri Department of Revenue. The "Tax Distribution Summary - Cities" schedule beginning on page 79 provides the cigarette tax distribution to cities within St. Louis County.
- (b) See page 63 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (c) See pages 64 and 106 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 and motor fuel fees.
- (d) Effective January 1, 1994 St. Louis County began receiving the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (e) See pages 68 and 69 for a description of local sales tax.
- (f) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 63 thru 64, 68 and 69 because of a one to twelve month lag of distributions, investment interest, a 1 to 2 percent collection fee and vehicle and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 106 thru 108.
- (g) See page 68 for a description of local option use tax.



# Taxes and Fees Administered

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## Tax and Fee Distributions to Cities

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

## Taxes and Fees Administered

Unaudited

### DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Adrian	\$ 0	0	61,683	81,027	0	0	0	142,710
Advance	0	0	44,410	138,769	69,216	0	0	252,395
Agency	0	0	25,032	0	0	0	0	25,032
Airport Drive	0	0	31,894	95,343	45,712	0	0	172,949
Alba	0	0	18,131	13,763	0	0	0	31,894
Albany	0	0	76,343	132,999	65,983	0	0	275,325
Aldrich	0	0	2,963	0	0	0	0	2,963
Alexandria	0	0	13,296	12,084	0	0	0	25,380
Allendale	0	0	2,261	0	0	0	0	2,261
Allenville	0	0	2,690	0	0	0	0	2,690
Alma	0	0	17,390	0	0	0	0	17,390
Altamont	0	0	7,330	0	0	0	0	7,330
Altenburg	0	0	9,982	0	0	0	0	9,982
Alton	0	0	26,981	71,823	34,450	0	0	133,254
Amazonia	0	0	10,021	0	0	0	0	10,021
Amity	0	0	3,860	0	0	0	0	3,860
Amoret	0	0	8,266	0	0	0	0	8,266
Amsterdam	0	0	9,241	10,375	0	0	0	19,616
Anderson	0	0	55,834	152,984	0	72,799	0	281,617
Annada	0	0	2,729	0	0	0	0	2,729
Annapolis	0	0	14,153	29,142	14,265	14,265	0	71,825
Anniston	0	0	11,229	0	0	0	0	11,229
Appleton City	0	0	49,908	137,601	0	0	0	187,509
Arbela	0	0	1,560	0	0	0	0	1,560
Arbyrd	0	0	23,277	21,621	0	0	0	44,898
Arcadia	0	0	23,745	56,906	0	0	0	80,651
Archie	0	0	31,153	31,029	0	0	0	62,182
Arcola	0	0	2,807	0	0	0	0	2,807
Argyle	0	0	6,940	7,851	0	0	0	14,791
Arkoe	0	0	2,495	0	0	0	0	2,495
Armstrong	0	0	12,087	0	0	0	0	12,087
Arnold	0	0	734,114	2,876,793	207,692	0	0	3,818,599
Arrow Point Village	0	0	1,988	0	0	0	0	1,988
Arrow Rock	0	0	2,729	7,829	3,915	0	0	14,473
Asbury	0	0	8,578	0	0	0	0	8,578
Ash Grove	0	0	43,981	100,403	0	0	12,135	156,519
Ashland	0	0	48,816	181,919	86,238	0	0	316,973
Atlanta	0	0	16,025	10,592	0	0	0	26,617
Augusta	0	0	10,254	44,610	0	0	0	54,864
Aurora	0	0	251,840	790,673	0	375,628	0	1,418,141
Auxvasse	0	0	32,011	57,538	0	26,546	0	116,095
Ava	0	0	114,554	203,554	202,821	0	16,370	537,299
Avilla	0	0	5,693	0	0	0	0	5,693
Avondale	0	0	21,445	13,614	0	0	0	35,059
Bagnell	0	0	3,470	3,784	0	0	0	7,254
Bakersfield	0	0	11,385	9,414	0	0	0	20,799
Baldwin Park	0	0	3,899	0	0	0	0	3,899
Ballwin	120,904	0	1,054,850	0	1,239,096	0	0	2,414,850
Baring	0	0	7,096	0	0	0	0	7,096
Barnard	0	0	9,124	0	0	0	0	9,124

See page 98 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Barnett	\$ 0	0	8,383	0	0	0	0	8,383
Bates City	0	0	7,681	67,660	0	0	5,925	81,266
Battlefield	0	0	59,499	11,052	0	8,377	0	78,928
Bell City	0	0	18,287	12,961	0	0	0	31,248
Bella Villa	3,395	0	29,680	0	40,627	0	1,689	75,391
Belle	0	0	47,490	112,730	0	49,965	0	210,185
Bellefontaine Neigh.	48,792	0	425,699	0	582,440	0	0	1,056,931
Bellerive Acres	1,064	0	9,280	0	0	0	0	10,344
Bellflower	0	0	16,103	12,259	5,070	5,069	0	38,501
Bell-Nor	8,098	0	70,651	0	96,664	0	4,160	179,573
Bel-Ridge	15,351	0	133,932	0	183,246	0	0	332,529
Belton	0	0	707,483	1,405,503	747,946	702,751	0	3,563,683
Benton	0	0	22,419	44,201	0	0	0	66,620
Benton City	0	0	5,420	0	0	0	0	5,420
Berger	0	0	9,631	7,729	0	0	0	17,360
Berkeley	54,745	0	477,634	0	653,497	0	0	1,185,876
Bernie	0	0	72,054	95,897	47,733	0	0	215,684
Bertrand	0	0	26,981	0	0	0	0	26,981
Bethany	0	0	117,166	465,663	262,276	0	0	845,105
Bethel	0	0	4,562	0	0	0	0	4,562
Beverly Hills	2,949	0	25,734	0	52,552	0	0	81,235
Bevier	0	0	25,071	33,152	0	0	0	58,223
Biehle	0	0	351	94,307	0	0	0	94,658
Big Lake	0	0	6,628	0	0	0	0	6,628
Bigelow	0	0	1,248	0	0	0	0	1,248
Billings	0	0	38,562	48,220	0	0	0	86,782
Birch Tree	0	0	23,355	31,240	0	14,521	0	69,116
Birmingham	0	0	8,656	16,562	0	0	0	25,218
Bismarck	0	0	61,566	70,536	0	31,272	0	163,374
Black Jack	27,399	0	239,051	0	327,069	0	17,344	610,863
Blackburn	0	0	12,009	5,702	0	0	0	17,711
Blackwater	0	0	8,617	0	0	0	0	8,617
Blairstown	0	0	7,213	11,189	0	0	0	18,402
Bland	0	0	25,383	36,053	16,747	0	0	78,183
Blodgett	0	0	7,876	0	0	0	0	7,876
Bloomfield	0	0	70,183	106,783	14,168	0	14,868	206,002
Bloomsdale	0	0	13,764	0	0	0	0	13,764
Blue Eye	0	0	5,069	0	0	0	0	5,069
Blue Springs	0	0	1,563,637	5,108,463	0	2,420,565	0	9,092,665
Blythedale	0	0	8,422	0	0	0	0	8,422
Bogard	0	0	8,890	0	0	0	0	8,890
Bolckow	0	0	9,865	0	0	0	0	9,865
Bolivar	0	0	266,890	1,127,362	0	540,837	0	1,935,089
Bonne Terre	0	0	150,932	343,264	80,610	161,817	0	736,623
Boonville	0	0	276,638	693,361	328,827	0	0	1,298,826
Bosworth	0	0	13,023	0	0	0	0	13,023
Bourbon	0	0	46,321	109,236	0	52,336	0	207,893
Bowling Green	0	0	116,036	347,238	0	163,085	0	626,359
Bragg City	0	0	4,562	0	0	0	0	4,562
Brandsville	0	0	6,511	0	0	0	0	6,511

See page 98 for explanation of references on taxes and fees.

Taxes and Fees Administered

Unaudited

DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Branson	\$ 0	0	144,499	6,792,713	0	3,383,030	0	10,320,242
Branson West	0	0	1,443	557,826	278,913	0	0	838,182
Brashear	0	0	12,399	0	0	0	0	12,399
Braymer	0	0	34,546	49,066	0	0	0	83,612
Breckenridge	0	0	16,298	10,721	0	0	12,671	39,690
Breckenridge Hills	36,480	0	202,010	0	0	0	0	238,490
Brentwood	38,559	0	317,773	0	1,501,087	0	0	1,857,419
Bridgeton	79,244	0	691,380	0	238,085	0	0	1,008,709
Brimson	0	0	2,807	0	0	0	0	2,807
Bronaugh	0	0	8,227	0	0	0	0	8,227
Brookfield	0	0	190,586	570,702	76,748	268,919	0	1,106,955
Brookline	0	0	11,034	18,861	0	0	0	29,895
Brooklyn Hgts.	0	0	4,523	0	0	0	0	4,523
Browning	0	0	12,906	8,812	0	0	766	22,484
Brownington	0	0	3,275	0	0	0	0	3,275
Brumley	0	0	3,158	5,998	0	0	0	9,156
Brunswick	0	0	41,876	102,578	0	9	0	144,463
Bucklin	0	0	24,018	20,492	0	0	3,190	47,700
Buckner	0	0	112,488	140,663	64,569	0	0	317,720
Buffalo	0	0	94,123	505,939	0	0	0	600,062
Bull Creek Village	0	0	6,082	3,125	0	0	0	9,207
Bunceton	0	0	13,296	0	0	0	0	13,296
Bunker	0	0	15,206	18,945	0	0	0	34,151
Burgess	0	0	3,782	0	0	0	0	3,782
Burlington Junct.	0	0	24,720	0	0	0	0	24,720
Butler	0	0	159,822	502,738	0	201,281	0	863,841
Butterfield	0	0	9,670	0	0	0	0	9,670
Byrnes Mill	0	0	61,527	53,936	0	0	0	115,463
Cabool	0	0	78,215	231,633	212	0	0	310,060
Cainsville	0	0	15,089	0	0	0	0	15,089
Cairo	0	0	10,995	0	0	0	0	10,995
Caledonia	0	0	5,537	7,339	0	0	0	12,876
Calhoun	0	0	17,546	11,195	4,557	0	0	33,298
California	0	0	135,102	378,999	0	0	0	514,101
Callao	0	0	12,945	6,406	0	0	0	19,351
Calverton Park	6,583	0	57,433	0	0	0	0	64,016
Camden	0	0	9,280	0	0	0	0	9,280
Camden Point	0	0	14,543	0	0	0	0	14,543
Camdenton	0	0	99,855	900,182	440,319	440,610	0	1,880,966
Cameron	0	0	264,434	979,112	485,758	0	0	1,729,304
Campbell	0	0	84,414	101,554	0	0	0	185,968
Canalou	0	0	12,438	0	0	0	0	12,438
Canton	0	0	102,272	142,328	53,268	0	0	297,868
Cape Girardeau	0	0	1,344,198	7,299,003	3,626,912	3,552,641	0	15,822,754
Cardwell	0	0	30,880	15,127	0	0	0	46,007
Carl Junction	0	0	160,758	167,112	0	69,519	0	397,389
Carrollton	0	0	171,792	352,049	0	176,250	0	700,091
Cartersville	0	0	78,488	52,356	26,159	21,213	30	178,246
Carthage	0	0	419,031	1,563,674	750,183	751,227	0	3,484,115
Caruthersville	0	0	288,101	507,174	253,571	0	0	1,048,846

See page 98 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Carytown	\$ 0	0	5,810	0	0	0	0	5,810
Cassville	0	0	92,446	539,329	269,664	0	0	901,439
Catron	0	0	3,158	0	0	0	0	3,158
Cedar Hill Lakes	0	0	8,851	0	0	0	0	8,851
Center	0	0	21,523	30,716	0	0	0	52,239
Centertown	0	0	13,881	19,887	0	0	0	33,768
Centerview	0	0	8,344	0	0	0	0	8,344
Centerville	0	0	7,798	8,304	0	0	0	16,102
Centralia	0	0	133,114	276,452	0	0	0	409,566
Chaffee	0	0	119,272	151,495	75,746	0	0	346,513
Chain-O-Lakes	0	0	4,328	0	0	0	0	4,328
Chamois	0	0	17,507	17,800	0	0	0	35,307
Champ	49	0	429	0	0	0	0	478
Charlack	6,203	0	54,119	0	74,045	0	0	134,367
Charleston	0	0	198,267	469,562	0	222,653	0	890,482
Chesterfield	189,101	0	1,649,845	0	3,037,385	0	0	4,876,331
Chilhowee	0	0	13,062	14,590	0	0	0	27,652
Chillicothe	0	0	343,078	1,387,977	660,905	661,464	0	3,053,424
Chula	0	0	7,135	0	0	0	0	7,135
Clarence	0	0	40,004	86,156	0	0	0	126,160
Clark	0	0	10,021	0	0	0	0	10,021
Clarksburg	0	0	13,959	0	0	0	0	13,959
Clarksdale	0	0	11,190	0	0	0	0	11,190
Clarkson Valley	11,637	0	101,531	0	0	0	0	113,168
Clarksville	0	0	18,715	28,531	0	0	0	47,246
Clarkton	0	0	43,396	0	0	0	0	43,396
Claycomo	0	0	65,036	0	0	0	0	65,036
Clayton	100,928	0	542,982	0	2,008,844	0	0	2,652,754
Clearmont	0	0	6,823	0	0	0	0	6,823
Cleveland	0	0	19,729	28,184	0	0	0	47,913
Clever	0	0	22,614	33,025	0	0	0	55,639
Cliff Village	0	0	741	0	0	0	0	741
Clifton Hill	0	0	4,211	0	0	0	0	4,211
Climax Springs	0	0	3,548	2,737	0	0	0	6,285
Clinton	0	0	339,334	1,300,390	955,412	614,127	0	3,209,263
Clyde	0	0	2,768	0	0	0	0	2,768
Cobalt	0	0	9,904	0	0	0	0	9,904
Coffey	0	0	5,108	0	0	0	0	5,108
Cole Camp	0	0	41,096	114,058	0	0	0	155,154
Collins	0	0	5,615	42,587	0	0	1,703	49,905
Columbia	0	0	2,695,532	13,252,742	3,212,910	6,429,496	0	25,590,680
Commerce	0	0	6,745	0	0	0	0	6,745
Conception Junct.	0	0	9,202	0	0	0	0	9,202
Concordia	0	0	84,219	264,725	254,515	0	0	603,459
Coney Island	0	0	3,158	0	0	0	0	3,158
Conway	0	0	24,525	41,616	20,808	0	0	86,949
Cool Valley	6,288	0	54,860	0	0	0	0	61,148
Cooter	0	0	17,585	0	0	0	0	17,585
Corder	0	0	18,910	12,205	6,103	0	1,506	38,724
Corning	0	0	3,431	0	0	0	0	3,431

See page 98 for explanation of references on taxes and fees.

Taxes and Fees Administered

Unaudited

DEPARTMENT OF REVENUE  
 TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
 FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Cosby	\$ 0	0	4,718	0	0	0	0	4,718
Cottleville	0	0	17,663	83,503	0	0	0	101,166
Country Club	0	0	68,428	0	0	0	0	68,428
Country Club Hills	6,024	0	52,559	0	71,911	0	0	130,494
Country Life Acres	451	0	3,938	0	0	0	0	4,389
Cowgill	0	0	10,021	0	0	0	0	10,021
Craig	0	0	13,491	0	0	0	0	13,491
Crane	0	0	47,490	93,072	0	42,279	5,312	188,153
Creighton	0	0	11,268	9,547	0	0	0	20,815
Crestwood	52,374	0	457,958	0	1,710,684	0	0	2,221,016
Creve Coeur	75,334	0	657,263	0	128,642	0	0	861,239
Crocker	0	0	41,993	77,490	0	0	0	119,483
Cross Timbers	0	0	6,550	0	0	0	0	6,550
Crystal City	0	0	159,393	682,583	334,262	0	0	1,176,238
Crystal Lake Park	2,270	0	19,807	0	27,100	0	0	49,177
Crystal Lakes	0	0	9,943	3,217	0	0	0	13,160
Cuba	0	0	98,919	460,966	0	230,441	0	790,326
Curryville	0	0	10,176	0	0	0	0	10,176
Dadeville	0	0	8,578	0	0	0	0	8,578
Dalton	0	0	1,482	0	0	0	0	1,482
Dardene Prairie	0	0	28,658	0	0	0	0	28,658
Darlington	0	0	4,055	0	0	0	0	4,055
De Soto	0	0	233,670	707,439	0	0	0	941,109
De Witt	0	0	4,874	0	0	0	0	4,874
Dearborn	0	0	18,754	32,783	0	0	0	51,537
Deepwater	0	0	17,195	13,489	0	0	0	30,684
Deerfield	0	0	3,314	0	0	0	0	3,314
DeKalb	0	0	8,656	0	0	0	0	8,656
Dellwood	23,440	0	204,505	0	279,804	0	0	507,749
Delta	0	0	17,546	21,539	0	0	0	39,085
Dennis Acres	0	0	6,121	0	0	0	0	6,121
Denver	0	0	2,066	0	0	0	0	2,066
Des Arc	0	0	6,745	0	0	0	0	6,745
Des Peres	37,539	0	327,520	0	1,505,390	0	45,686	1,916,135
Desloge	0	0	161,811	540,791	258,955	258,955	0	1,220,512
Dexter	0	0	292,663	904,371	281,160	0	0	1,478,194
Diamond	0	0	30,218	34,952	0	8,294	0	73,464
Diehlstadt	0	0	5,654	0	0	0	0	5,654
Diggins	0	0	10,059	11,329	0	0	0	21,388
Dixon	0	0	61,800	124,876	0	56,859	0	243,535
Doniphan	0	0	66,791	360,196	0	170,880	0	597,867
Doolittle	0	0	23,355	30,941	0	0	0	54,296
Dover	0	0	4,484	0	0	0	0	4,484
Downing	0	0	13,998	0	0	0	0	13,998
Drexel	0	0	36,495	70,594	35,297	0	0	142,386
Dudley	0	0	10,566	23,130	0	0	0	33,696
Duenweg	0	0	36,651	49,571	0	0	0	86,222
Duquesne	0	0	47,919	116,481	0	0	0	164,400
Eagleville	0	0	10,722	66,238	15,937	7,968	0	100,865
East Lynne	0	0	11,268	6,075	3,037	0	0	20,380

See page 98 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
East Prairie	\$ 0	0	133,192	186,674	0	83,949	0	403,815
Easton	0	0	9,046	5,608	0	0	0	14,654
Edgar Springs	0	0	8,383	11,352	0	0	0	19,735
Edgerton	0	0	22,030	22,790	0	0	0	44,820
Edina	0	0	50,025	108,234	0	0	0	158,259
Edmundson	4,965	0	43,318	0	137,880	0	3,603	189,766
El Dorado Springs	0	0	149,334	354,227	177,231	0	0	680,792
Eldon	0	0	172,299	737,934	344,082	55	0	1,254,370
Ellington	0	0	38,757	151,977	56,427	0	0	247,161
Ellisville	33,303	0	290,557	0	1,290,476	0	0	1,614,336
Ellsinore	0	0	15,791	27,134	12,921	0	0	55,846
Elmer	0	0	3,548	0	0	0	0	3,548
Elmira	0	0	2,729	0	0	0	0	2,729
Elmo	0	0	6,979	0	0	0	0	6,979
Elsberry	0	0	74,004	125,298	0	54,062	6,481	259,845
Emerald Beach	0	0	6,706	0	0	0	0	6,706
Eminence	0	0	22,692	59,525	28,541	0	0	110,758
Emma	0	0	7,564	13,736	0	0	0	21,300
Eolia	0	0	15,245	21,149	0	0	0	36,394
Essex	0	0	20,704	16,064	0	0	0	36,768
Esther	0	0	0	17	0	8	0	25
Ethel	0	0	3,899	0	0	0	0	3,899
Eureka	20,928	0	182,593	0	777,473	0	0	980,994
Everton	0	0	12,672	0	0	0	0	12,672
Ewing	0	0	18,053	20,861	0	0	0	38,914
Excelsior Estates	0	0	10,683	0	0	0	0	10,683
Excelsior Springs	0	0	404,449	1,175,541	587,765	559,785	0	2,727,540
Exeter	0	0	23,277	15,667	0	0	0	38,944
Fair Grove	0	0	35,832	67,666	0	0	0	103,498
Fair Play	0	0	17,234	0	8,217	8,217	0	33,668
Fairfax	0	0	27,254	35,917	0	0	0	63,171
Fairview	0	0	11,619	11,608	0	0	0	23,227
Farber	0	0	16,298	12,552	0	0	0	28,850
Farley	0	0	8,461	0	0	0	0	8,461
Farmington	0	0	452,134	2,200,821	1,100,215	0	0	3,753,170
Fayette	0	0	112,605	156,510	0	0	0	269,115
Fenton	14,972	0	130,631	0	1,894,279	0	0	2,039,882
Ferguson	99,614	0	869,099	0	1,007,954	0	0	1,976,667
Ferrelview	0	0	20,119	16,479	0	0	0	36,598
Festus	0	0	316,018	1,916,940	463,300	935,177	0	3,631,435
Fidelity	0	0	9,163	0	0	0	0	9,163
Fillmore	0	0	9,982	0	0	0	0	9,982
Fisk	0	0	16,454	41,049	19,507	0	0	77,010
Flat River	0	0	0	4	0	2	0	6
Fleming	0	0	5,069	0	0	0	0	5,069
Flemington	0	0	5,498	0	0	0	0	5,498
Flint Hill	0	0	8,929	69,310	0	0	0	78,239
Flordell Hills	4,330	0	37,782	0	51,662	0	2,370	96,144
Florissant	236,438	0	2,065,455	0	2,824,696	0	0	5,126,589
Foley	0	0	8,149	10,758	0	0	0	18,907

See page 98 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Fordland	\$ 0	0	20,392	24,306	0	0	0	44,698
Forest City	0	0	14,816	12,212	0	0	0	27,028
Foristell	0	0	5,615	107,004	53,501	0	8,631	174,751
Forsyth	0	0	45,814	217,347	105,462	0	0	368,623
Fortescue	0	0	1,793	0	0	0	0	1,793
Foster	0	0	6,277	0	0	0	0	6,277
Four Seasons	0	0	31,387	118,226	0	0	0	149,613
Frankford	0	0	15,440	9,798	0	0	0	25,238
Franklin	0	0	7,057	4,089	2,045	2,045	0	15,236
Fredericktown	0	0	154,013	394,312	0	184,722	0	733,047
Freeburg	0	0	17,390	90,248	22,570	0	0	130,208
Freeman	0	0	18,715	26,017	0	0	0	44,732
Freistatt	0	0	6,472	0	0	0	0	6,472
Fremont Hills	0	0	7,837	22,136	0	0	1,570	31,543
Frohna	0	0	9,592	0	0	0	0	9,592
Frontenac	15,244	0	132,997	0	701,150	0	0	849,391
Fulton	0	0	391,192	981,564	490,452	490,641	0	2,353,849
Gainesville	0	0	25,695	134,656	0	0	0	160,351
Galena	0	0	15,635	18,958	0	0	0	34,593
Gallatin	0	0	72,678	125,377	0	0	3,529	201,584
Galt	0	0	11,541	0	0	0	0	11,541
Garden City	0	0	47,763	83,318	0	0	0	131,081
Gasconade	0	0	9,865	4,425	0	0	0	14,290
Gentry	0	0	3,938	0	0	0	0	3,938
Gerald	0	0	34,623	112,300	0	53,745	0	200,668
Gerster	0	0	1,560	216	0	0	0	1,776
Gibbs	0	0	3,470	0	0	0	0	3,470
Gideon	0	0	43,045	0	0	0	0	43,045
Gilliam	0	0	8,266	2,173	0	0	0	10,439
Gilman City	0	0	15,323	0	0	0	0	15,323
Gladstone	0	0	1,023,228	2,989,101	1,413,928	1,415,740	0	6,841,997
Glasgow	0	0	50,493	91,151	22,782	41,990	0	206,416
Glen Echo Park	974	0	8,500	0	0	0	0	9,474
Glenaire	0	0	23,277	0	0	0	0	23,277
Glenallen	0	0	3,743	0	0	0	0	3,743
Glendale	26,568	0	231,799	0	317,146	0	16,814	592,327
Glenwood	0	0	7,603	0	0	0	0	7,603
Golden City	0	0	30,958	38,953	0	22,259	0	92,170
Goodman	0	0	42,656	49,528	0	0	0	92,184
Gordonville	0	0	13,452	0	0	0	0	13,452
Gower	0	0	48,699	65,444	0	0	9,121	123,264
Graham	0	0	7,954	0	0	0	0	7,954
Grain Valley	0	0	74,121	311,490	144,136	144,206	0	673,953
Granby	0	0	75,837	163,693	30,696	0	0	270,226
Grand Falls Plaza	0	0	4,757	0	0	0	0	4,757
Grand Pass	0	0	2,066	0	0	0	0	2,066
Grandin	0	0	9,085	5,040	0	0	0	14,125
Grandview	0	0	973,710	2,541,375	0	1,194,318	0	4,709,403
Granger	0	0	2,456	0	0	0	0	2,456
Grant City	0	0	38,912	60,163	0	0	0	99,075

See page 98 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Grantwood	\$ 4,040	0	35,247	0	48,196	0	2,555	90,038
Gravois Mills	0	0	3,938	23,659	0	0	0	27,597
Green Castle	0	0	9,904	0	0	0	0	9,904
Green City	0	0	26,163	43,734	21,895	0	0	91,792
Green Park	10,448	0	91,160	0	0	0	0	101,608
Green Ridge	0	0	17,624	19,825	0	0	0	37,449
Greendale	3,343	0	29,165	0	0	0	0	32,508
Greenfield	0	0	55,211	109,892	0	0	0	165,103
Greentop	0	0	16,571	20,077	0	0	0	36,648
Greenville	0	0	17,039	31,186	28,974	0	0	77,199
Greenwood	0	0	58,681	197,489	0	89,078	0	345,248
Guilford	0	0	3,626	0	0	0	0	3,626
Gunn City	0	0	2,534	0	0	0	0	2,534
Hale	0	0	18,715	18,297	2,346	2,346	0	41,704
Halfway	0	0	6,667	0	0	0	0	6,667
Hallsville	0	0	35,754	49,446	0	0	0	85,200
Halltown	0	0	6,277	0	0	0	0	6,277
Hamilton	0	0	67,726	105,450	0	52,650	0	225,826
Hanley Hills	10,390	0	90,653	0	0	0	0	101,043
Hannibal	0	0	701,985	2,177,148	1,684,752	0	0	4,563,885
Hardin	0	0	23,316	19,309	0	0	0	42,625
Harris	0	0	3,977	0	0	0	0	3,977
Harrisburg	0	0	6,589	35,958	0	0	0	42,547
Harrisonville	0	0	300,071	1,503,887	728,012	0	0	2,531,970
Hartsburg	0	0	5,108	0	0	0	0	5,108
Hartville	0	0	21,016	57,326	14,978	0	0	93,320
Harwood	0	0	3,470	0	0	0	0	3,470
Hawk Point	0	0	18,403	35,387	0	0	0	53,790
Hayti	0	0	127,889	250,761	125,381	116,145	0	620,176
Hayti Heights	0	0	34,818	16,641	6,269	0	0	57,728
Hayward	0	0	4,016	0	0	0	0	4,016
Haywood City	0	0	10,254	0	0	0	0	10,254
Hazelwood	119,898	0	1,046,077	0	1,431,240	0	284,505	2,881,720
Henrietta	0	0	16,064	18,478	0	0	0	34,542
Herculaneum	0	0	88,236	381,552	0	0	0	469,788
Hermann	0	0	107,380	336,312	80,355	161,810	0	685,857
Hermitage	0	0	19,963	82,656	40,495	0	3,979	147,093
Higbee	0	0	24,915	15,369	0	7,685	0	47,969
Higginsville	0	0	182,982	458,367	114,497	214,797	0	970,643
High Hill	0	0	7,954	11,178	0	0	0	19,132
Highlandville	0	0	28,151	19,831	0	0	0	47,982
Hillsboro	0	0	63,360	191,354	71,756	0	0	326,470
Hillsdale	8,706	0	75,953	0	103,857	0	0	188,516
Hoberg	0	0	2,417	0	0	0	0	2,417
Holcomb	0	0	20,704	29,353	0	0	0	50,057
Holden	0	0	93,148	161,298	0	72,275	0	326,721
Holland	0	0	9,241	0	0	0	0	9,241
Holliday	0	0	5,420	0	0	0	0	5,420
Hollister	0	0	102,467	353,178	176,590	0	0	632,235
Holt	0	0	12,126	34,262	26,732	0	0	73,120

See page 98 for explanation of references on taxes and fees.

Taxes and Fees Administered

Unaudited

DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Holts Summit	\$ 0	0	89,366	200,569	92,830	92,881	14,741	490,387
Homestead	0	0	6,901	0	0	0	0	6,901
Homestown	0	0	8,968	1,644	0	0	0	10,612
Hopkins	0	0	22,419	0	0	0	0	22,419
Hornersville	0	0	24,525	27,815	0	0	0	52,340
Houston	0	0	82,582	378,467	18,306	90,154	0	569,509
Houston Lake	0	0	11,814	0	0	0	0	11,814
Houstonia	0	0	11,034	0	0	0	0	11,034
Howardville	0	0	17,156	3,814	0	0	3,742	24,712
Hughesville	0	0	6,784	0	0	0	0	6,784
Humansville	0	0	42,266	44,044	25,134	0	0	111,444
Hume	0	0	11,190	0	0	0	0	11,190
Humphreys	0	0	3,821	0	0	0	0	3,821
Hunnewell	0	0	8,539	6,222	0	0	0	14,761
Huntleigh	1,743	0	15,206	0	0	0	0	16,949
Huntsville	0	0	61,098	46,039	0	23,019	0	130,156
Hurdland	0	0	8,266	0	0	0	0	8,266
Hurley	0	0	4,757	0	0	0	0	4,757
Iatan	0	0	1,832	0	0	0	0	1,832
Iberia	0	0	25,344	70,054	18,229	15,248	0	128,875
Independence	0	0	4,378,675	13,829,031	0	0	0	18,207,706
Indian Point	0	0	16,961	120,753	60,377	0	0	198,091
Ionia	0	0	4,913	0	0	0	0	4,913
Iron Mtn. Lake	0	0	24,642	0	0	0	0	24,642
Irondale	0	0	18,481	0	0	0	0	18,481
Ironton	0	0	60,006	175,685	0	81,228	0	316,919
Jackson	0	0	360,896	1,228,064	0	584,320	0	2,173,280
Jacksonville	0	0	4,484	0	0	0	0	4,484
Jameson	0	0	5,810	0	0	0	0	5,810
Jamesport	0	0	22,225	47,787	0	0	0	70,012
Jamestown	0	0	11,619	0	0	0	0	11,619
Jasper	0	0	38,757	54,208	27,104	24,362	0	144,431
Jefferson City	0	0	1,384,826	7,377,819	3,584,034	210	0	12,346,889
Jennings	70,793	0	617,649	0	845,955	0	0	1,534,397
Jerico Springs	0	0	9,631	0	0	0	0	9,631
Jonesburg	0	0	24,564	54,603	25,747	0	0	104,914
Joplin	0	0	1,605,435	9,713,874	0	4,856,900	0	16,176,209
Josephville	0	0	8,539	4,231	0	0	0	12,770
Junction City	0	0	12,711	0	0	0	0	12,711
Kahoka	0	0	85,584	149,245	0	0	0	234,829
Kansas City	0	0	16,954,212	58,317,736	0	29,159,456	16,190,116	120,621,520
Kearney	0	0	132,061	623,959	193,956	294,800	0	1,244,776
Kelso	0	0	20,509	0	0	0	0	20,509
Kennett	0	0	426,595	1,070,144	0	0	0	1,496,739
Keytesville	0	0	21,991	0	0	0	0	21,991
Kidder	0	0	9,397	18,624	0	0	0	28,021
Kimberling City	0	0	61,995	270,538	257,098	0	120,367	709,998
Kimmswick	0	0	5,264	42,089	0	21,044	0	68,397
King City	0	0	38,445	78,373	0	0	0	116,818
Kingdom City	0	0	4,367	206,628	103,300	0	0	314,295

See page 98 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Kingston	\$ 0	0	10,878	0	0	0	0	10,878
Kingsville	0	0	10,878	0	0	0	0	10,878
Kinloch	12,075	0	105,352	0	144,143	0	0	261,570
Kirksville	0	0	668,765	2,011,689	484,282	968,756	0	4,133,492
Kirkwood	126,553	0	1,104,134	0	1,323,515	0	80,107	2,634,309
Knob Noster	0	0	88,157	122,224	55,770	55,604	32,958	354,713
Knox City	0	0	10,215	0	0	0	0	10,215
Koshkonong	0	0	7,720	0	0	0	0	7,720
La Belle	0	0	29,048	15,433	0	0	0	44,481
La Grange	0	0	42,968	33,790	0	0	0	76,758
La Monte	0	0	38,795	63,748	0	0	0	102,543
La Plata	0	0	54,626	78,989	0	0	0	133,615
La Russell	0	0	4,445	0	0	0	0	4,445
Laclede	0	0	15,986	0	0	0	0	15,986
Laddonia	0	0	22,653	0	10,830	10,830	0	44,313
Ladue	39,305	0	342,922	0	740,073	0	0	1,122,300
Lake Annette	0	0	6,121	0	0	0	0	6,121
Lake Lafayette	0	0	10,410	0	0	0	0	10,410
Lake Lotawana	0	0	83,479	0	0	0	0	83,479
Lake Mykee	0	0	10,021	0	0	0	0	10,021
Lake Ozark	0	0	26,552	338,079	166,434	166,434	0	697,499
Lake St. Louis	0	0	293,833	445,433	0	222,716	0	961,982
Lake Tapawingo	0	0	32,674	0	0	0	0	32,674
Lake Waukomis	0	0	40,043	0	0	0	0	40,043
Lake Winnebago	0	0	29,165	0	0	0	0	29,165
Lakeland	0	0	13,686	0	0	0	0	13,686
Lakeshire	6,556	0	57,199	0	0	0	0	63,755
Lakeside	0	0	1,482	946	0	0	0	2,428
Lakeview	0	0	4,289	0	0	0	0	4,289
Lamar	0	0	162,512	440,335	220,103	220,103	0	1,043,053
Lamar Hgts.	0	0	6,862	0	0	0	0	6,862
Lanagan	0	0	19,534	9,565	0	4,784	0	33,883
Lancaster	0	0	30,607	63,570	0	0	0	94,177
Laredo	0	0	7,993	0	0	0	0	7,993
Lathrop	0	0	69,949	85,145	0	0	0	155,094
Latour	0	0	3,392	0	0	0	0	3,392
Laurie	0	0	19,768	322,647	0	0	0	342,415
Lawson	0	0	73,146	148,634	74,317	0	0	296,097
Leadington	0	0	7,837	126,320	63,167	63,168	21,182	281,674
Leadwood	0	0	48,621	25,360	0	0	0	73,981
Leasburg	0	0	11,268	0	0	0	0	11,268
Leawood	0	0	28,697	0	0	0	0	28,697
Lebanon	0	0	389,242	2,333,175	1,136,816	1,138,780	0	4,998,013
Lee's Summit	0	0	1,809,862	6,419,914	468,392	3,017,374	0	11,715,542
Leeton	0	0	24,642	23,502	11,738	0	0	59,882
Leonard	0	0	3,509	0	0	0	0	3,509
Leslie	0	0	5,225	0	0	0	0	5,225
Levasy	0	0	10,878	5,301	0	0	0	16,179
Lewis & Clark	0	0	5,537	0	0	0	0	5,537
Lewistown	0	0	17,663	0	0	0	0	17,663

See page 98 for explanation of references on taxes and fees.

## Taxes and Fees Administered

Unaudited

### DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)		Public Mass Transportation Sales Tax	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax			
Lexington	\$ 0	0	189,494	331,875	314,593	0	0	835,962
Liberal	0	0	26,669	28,901	0	0	0	55,570
Liberty	0	0	797,707	2,750,872	1,300,569	15	0	4,849,163
Licking	0	0	51,779	155,188	77,452	0	0	284,419
Lilbourn	0	0	53,729	52,826	0	0	1,868	108,423
Lincoln	0	0	34,078	70,156	33,073	0	12,688	149,995
Linn	0	0	44,761	165,860	0	0	0	210,621
Linn Creek	0	0	9,046	48,598	24,299	0	5,927	87,870
Linneus	0	0	14,192	0	0	0	0	14,192
Livonia	0	0	4,913	0	0	0	0	4,913
Lock Springs	0	0	2,222	0	0	0	0	2,222
Lockwood	0	0	40,589	68,347	0	0	4,314	113,250
Lohman	0	0	6,004	0	0	0	0	6,004
Loma Linda	0	0	8,851	15,463	0	0	0	24,314
Lone Jack	0	0	15,284	35,061	0	0	0	50,345
Longtown	0	0	4,172	0	0	0	0	4,172
Louisburg	0	0	4,484	0	0	0	0	4,484
Louisiana	0	0	154,675	409,657	0	0	0	564,332
Lowry City	0	0	28,190	43,793	0	0	1,060	73,043
Lucerne	0	0	1,988	0	0	0	0	1,988
Ludlow	0	0	5,732	0	0	0	0	5,732
Lupus	0	0	1,521	0	0	0	0	1,521
Luray	0	0	2,729	0	0	0	0	2,729
Mackenzie	661	0	5,771	0	0	0	0	6,432
Macks Creek	0	0	10,605	6,902	0	0	0	17,507
Macon	0	0	217,216	640,750	290,758	0	0	1,148,724
Madison	0	0	20,197	23,015	0	0	0	43,212
Maitland	0	0	13,179	0	0	0	0	13,179
Malden	0	0	199,748	541,318	0	0	0	741,066
Malta Bend	0	0	11,268	4,535	0	0	0	15,803
Manchester	38,691	0	340,577	0	754,321	0	0	1,133,589
Mansfield	0	0	55,717	114,672	65,460	0	0	235,849
Maplewood	66,891	0	388,424	0	623,000	0	35,235	1,113,550
Marble Hill	0	0	56,419	181,412	90,706	0	0	328,537
Marceline	0	0	103,130	170,130	0	0	0	273,260
Marionville	0	0	74,862	107,817	0	53,896	0	236,575
Marlborough	10,080	0	75,992	0	0	0	0	86,072
Marquand	0	0	10,839	9,421	0	0	0	20,260
Marshall	0	0	495,609	1,246,448	0	0	0	1,742,057
Marshfield	0	0	170,545	689,208	340,792	0	0	1,200,545
Marston	0	0	26,942	71,077	0	0	3,041	101,060
Marthasville	0	0	26,280	0	21,877	21,876	4,142	74,175
Martinsburg	0	0	13,140	24,942	0	0	0	38,082
Maryland Hgts.	113,704	0	992,036	0	5,000,878	0	0	6,106,618
Maryville	0	0	415,756	1,237,886	618,892	0	0	2,272,534
Matthews	0	0	23,940	0	0	0	0	23,940
Maysville	0	0	45,853	55,087	7,713	27,176	0	135,829
Mayview	0	0	10,878	0	0	0	0	10,878
McBaine	0	0	1,131	0	0	0	0	1,131
McCord Bend	0	0	8,032	0	0	0	0	8,032

See page 98 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
McFall	\$ 0	0	5,537	0	0	0	0	5,537
McKittrick	0	0	2,573	0	0	0	0	2,573
Meadville	0	0	14,037	0	0	0	0	14,037
Memphis	0	0	81,646	223,354	0	0	0	305,000
Mendon	0	0	8,071	0	0	0	0	8,071
Mercer	0	0	11,580	0	0	0	0	11,580
Merriam Woods	0	0	23,433	16,995	0	0	0	40,428
Merwin	0	0	2,924	0	0	0	0	2,924
Meta	0	0	9,709	23,645	0	0	0	33,354
Metz	0	0	3,548	0	0	0	0	3,548
Mexico	0	0	440,203	1,329,020	632,432	0	0	2,401,655
Miami	0	0	5,537	0	0	0	0	5,537
Middletown	0	0	8,383	11,638	0	0	0	20,021
Milan	0	0	68,896	196,228	0	0	0	265,124
Milford	0	0	1,832	0	0	0	0	1,832
Mill Spring	0	0	9,826	0	0	0	0	9,826
Millard	0	0	2,768	0	0	0	0	2,768
Miller	0	0	29,360	31,017	0	13,906	0	74,283
Milo	0	0	2,963	0	0	0	0	2,963
Mindenmines	0	0	13,491	0	0	0	0	13,491
Miner	0	0	47,490	454,721	448,483	0	15,266	965,960
Mineral Point	0	0	14,972	0	0	0	0	14,972
Missouri City	0	0	13,569	0	0	0	0	13,569
Moberly	0	0	500,599	1,670,356	796,176	798,529	0	3,765,660
Mokane	0	0	7,252	9,757	0	0	0	17,009
Moline Acres	12,128	0	105,781	0	0	0	0	117,909
Monett	0	0	254,569	953,526	0	0	0	1,208,095
Monroe City	0	0	105,313	255,873	119,630	0	0	480,816
Montgomery City	0	0	88,937	285,057	0	127,885	0	501,879
Monticello	0	0	4,133	0	0	0	0	4,133
Montrose	0	0	17,156	21,366	10,683	0	0	49,205
Mooreville	0	0	3,899	0	0	0	0	3,899
Morehouse	0	0	41,642	29,892	0	0	0	71,534
Morley	0	0	26,630	0	0	0	0	26,630
Morrison	0	0	6,238	12,430	0	0	0	18,668
Morrisville	0	0	11,424	0	0	0	0	11,424
Mosby	0	0	7,564	82,917	0	0	0	90,481
Moscow Mills	0	0	36,027	166,270	0	80,651	0	282,948
Mound City	0	0	49,635	54,573	0	0	0	104,208
Moundville	0	0	5,459	0	0	0	0	5,459
Mount Leonard	0	0	3,743	0	0	0	0	3,743
Mount Moriah	0	0	4,055	0	0	0	0	4,055
Mount Vernon	0	0	145,279	400,579	199,957	0	0	745,815
Mountain Grove	0	0	163,487	742,759	371,246	0	0	1,277,492
Mountain View	0	0	79,385	363,365	0	175,101	0	617,851
Napoleon	0	0	9,085	0	0	0	0	9,085
Naylor	0	0	25,032	19,608	8,528	8,540	8,377	70,085
Neck City	0	0	5,147	0	0	0	0	5,147
Neelyville	0	0	14,855	8,422	0	0	0	23,277
Nelson	0	0	7,057	0	0	0	0	7,057

See page 98 for explanation of references on taxes and fees.

Taxes and Fees Administered

Unaudited

DEPARTMENT OF REVENUE  
 TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
 FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Neosho	\$ 0	0	360,818	1,595,678	369,215	579,235	0	2,904,946
Nevada	0	0	335,202	1,094,613	547,005	444,195	0	2,421,015
New Bloomfield	0	0	18,715	15,947	0	0	0	34,662
New Cambria	0	0	8,695	6,736	0	0	0	15,431
New Florence	0	0	31,231	61,096	28,702	28,702	0	149,731
New Franklin	0	0	43,162	32,788	16,394	13,357	0	105,701
New Hampton	0	0	12,477	0	0	0	0	12,477
New Haven	0	0	68,506	160,847	0	75,737	0	305,090
New London	0	0	38,523	76,639	0	22,210	0	137,372
New Madrid	0	0	130,618	194,625	0	0	75,401	400,644
New Melle	0	0	8,032	27,126	0	0	3,801	38,959
Newark	0	0	3,197	0	0	0	0	3,197
Newburg	0	0	22,965	16,558	7,251	7,251	0	54,025
Newtonia	0	0	8,071	0	0	0	0	8,071
Newtown	0	0	4,484	0	0	0	0	4,484
Niangua	0	0	17,897	11,049	0	0	0	28,946
Nixa	0	0	190,781	848,814	0	424,406	0	1,464,001
Noel	0	0	45,580	122,628	45,395	57,031	0	270,634
Norborne	0	0	33,376	39,474	0	0	0	72,850
Normandy	38,364	0	197,409	0	110,831	0	0	346,604
North Kansas City	0	0	161,072	3,234,007	0	1,599,755	0	4,994,834
North Lilbourn	0	0	6,121	0	0	0	0	6,121
North Wardell	0	0	5,264	0	0	0	0	5,264
Northmoor	0	0	17,195	159,708	0	0	0	176,903
Northwoods	22,819	0	199,086	0	272,388	0	0	494,293
Norwood	0	0	17,507	23,659	0	0	0	41,166
Norwood Court	3,968	0	34,623	0	0	0	0	38,591
Novelty	0	0	5,576	0	0	0	0	5,576
Novinger	0	0	21,133	0	0	0	0	21,133
Oak Grove	0	0	194,212	500,035	182,178	182,394	0	1,058,819
Oak Ridge	0	0	7,876	0	0	0	0	7,876
Oakland	7,119	0	62,112	0	84,981	0	0	154,212
Oaks	0	0	5,069	0	0	0	0	5,069
Oakview	0	0	13,686	39,184	18,302	0	11,286	82,458
Oakwood	0	0	8,266	0	0	0	0	8,266
Oakwood Park	0	0	8,305	0	0	0	0	8,305
Odessa	0	0	144,070	679,695	424,027	0	0	1,247,792
O'Fallon	0	0	679,488	4,121,244	0	1,967,228	0	6,767,960
Old Appleton	0	0	3,197	0	0	0	0	3,197
Old Monroe	0	0	9,436	31,618	7,532	7,585	0	56,171
Olean	0	0	4,133	0	0	0	0	4,133
Olivette	33,844	0	295,275	0	481,121	0	52,030	862,270
Olympian Village	0	0	29,321	0	0	0	0	29,321
Oran	0	0	45,385	43,551	7,202	0	0	96,138
Oregon	0	0	36,456	0	0	0	0	36,456
Oronogo	0	0	23,199	21,037	0	0	0	44,236
Orrick	0	0	36,456	35,651	0	15,361	0	87,468
Osage Beach	0	0	100,790	2,869,962	1,421,921	1,421,921	0	5,814,594
Osborn	0	0	15,596	0	0	0	0	15,596
Osceola	0	0	29,438	58,136	33,217	0	0	120,791

See page 98 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Osgood	\$ 0	0	2,066	0	0	0	0	2,066
Otterville	0	0	19,768	21,386	0	0	0	41,154
Overland	81,249	0	701,323	0	0	0	0	782,572
Owensville	0	0	90,653	455,779	119,678	222,758	0	888,868
Ozark	0	0	171,597	953,667	308,196	0	0	1,433,460
Pacific	3,326	0	169,921	617,495	0	0	0	790,742
Pagedale	18,381	0	160,368	0	185,759	0	0	364,508
Palmyra	0	0	131,437	288,967	72,225	0	0	492,629
Paris	0	0	57,940	97,635	42,677	42,505	0	240,757
Park Hills	0	0	306,699	536,581	248,537	248,536	0	1,340,353
Parkdale	0	0	8,266	0	0	0	0	8,266
Parkville	0	0	93,655	414,082	0	196,205	0	703,942
Parkway	0	0	10,800	16,848	0	0	0	27,648
Parma	0	0	38,795	29,692	0	0	2,948	71,435
Parnell	0	0	6,121	0	0	0	0	6,121
Pasadena Hills	5,206	0	45,424	0	62,149	0	2,036	114,815
Pasadena Park	2,377	0	20,743	0	28,380	0	0	51,500
Pascola	0	0	4,679	0	0	0	0	4,679
Passaic	0	0	1,560	0	0	0	0	1,560
Pattonsburg	0	0	16,142	20,462	0	0	3,207	39,811
Paynesville	0	0	2,105	0	0	0	0	2,105
Peculiar	0	0	69,286	179,495	89,747	82,487	0	421,015
Peerless Park	183	0	1,599	0	85,380	0	2,204	89,366
Pennermon	0	0	3,665	0	0	0	0	3,665
Perry	0	0	27,722	67,026	0	31,239	0	125,987
Perryville	0	0	270,321	998,406	0	499,203	0	1,767,930
Pevely	0	0	110,382	312,263	0	147,520	0	570,165
Phelps City	0	0	1,248	0	0	0	0	1,248
Phillipsburg	0	0	6,628	0	0	0	0	6,628
Pickering	0	0	6,667	0	0	0	0	6,667
Piedmont	0	0	84,453	339,315	159,706	159,705	0	743,179
Pierce City	0	0	53,885	48,755	0	27,847	0	130,487
Pilot Grove	0	0	27,839	38,022	0	18,910	32,138	116,909
Pilot Knob	0	0	30,530	52,430	26,183	24,392	0	133,535
Pinelawn	30,283	0	198,189	0	271,161	0	0	499,633
Pineville	0	0	22,614	50,422	25,211	0	11,055	109,302
Platte City	0	0	114,905	407,892	408,008	0	0	930,805
Platte Woods	0	0	17,312	44,676	0	22,339	0	84,327
Plattsburg	0	0	87,651	132,416	65,566	0	0	285,633
Pleasant Hill	0	0	149,217	384,708	192,751	173,283	0	899,959
Pleasant Hope	0	0	14,037	38,742	0	0	2,313	55,092
Pleasant Valley	0	0	106,483	147,742	73,871	36,935	0	365,031
Pocahontas	0	0	4,874	0	0	0	0	4,874
Pollock	0	0	2,573	0	0	0	0	2,573
Polo	0	0	21,016	26,267	0	25,152	0	72,435
Poplar Bluff	0	0	656,639	3,167,653	1,541,028	0	0	5,365,320
Portage Des Sioux	0	0	19,612	16,680	0	0	0	36,292
Portageville	0	0	132,607	310,177	146,319	0	0	589,103
Potosi	0	0	104,611	481,079	0	0	0	585,690
Powersville	0	0	3,119	0	0	0	0	3,119

See page 98 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Prairie Home	\$ 0	0	8,383	0	0	0	0	8,383
Prathersville	0	0	5,069	0	0	0	0	5,069
Preston	0	0	5,303	0	0	0	0	5,303
Princeton	0	0	39,809	64,250	0	0	0	104,059
Purcell	0	0	13,998	0	0	0	0	13,998
Purdin	0	0	8,461	0	0	0	0	8,461
Purdy	0	0	38,094	48,677	0	0	0	86,771
Puxico	0	0	31,933	100,393	0	0	0	132,326
Queen City	0	0	27,449	22,102	0	0	0	49,551
Quitman	0	0	1,832	0	0	0	0	1,832
Qulin	0	0	14,972	28,246	0	0	0	43,218
Randolph	0	0	2,339	87,235	0	0	0	89,574
Ravenwood	0	0	15,947	0	0	0	0	15,947
Raymondville	0	0	16,571	0	0	0	0	16,571
Raymore	0	0	218,035	846,292	627,076	396,712	0	2,088,115
Raytown	0	0	1,193,149	2,759,679	639,152	0	0	4,591,980
Rayville	0	0	6,628	0	0	0	0	6,628
Rea	0	0	2,417	0	0	0	0	2,417
Redings Mill	0	0	7,954	0	0	0	0	7,954
Reeds	0	0	4,484	0	0	0	0	4,484
Reeds Spring	0	0	16,025	75,635	0	0	0	91,660
Renick	0	0	7,603	0	0	0	0	7,603
Rensselaer	0	0	3,665	0	0	0	0	3,665
Republic	0	0	245,250	657,256	328,502	328,627	0	1,559,635
Revere	0	0	5,186	0	0	0	0	5,186
Rhineland	0	0	6,121	0	0	0	0	6,121
Rich Hill	0	0	51,350	63,012	0	0	0	114,362
Richards	0	0	4,133	0	0	0	0	4,133
Richland	0	0	79,112	117,768	3,641	53,102	0	253,623
Richmond	0	0	223,728	650,310	0	0	0	874,038
Richmond Hgts.	76,289	0	407,373	0	2,609,362	0	0	3,093,024
Ridgely	0	0	2,222	0	0	0	0	2,222
Ridgeway	0	0	14,777	19,835	0	0	0	34,612
Risco	0	0	16,922	15,759	0	0	0	32,681
Ritchey	0	0	2,417	0	0	0	0	2,417
River Bend	0	0	858	12,576	0	0	0	13,434
Riverside	0	0	117,361	905,873	0	0	127,987	1,151,221
Riverview	14,488	0	126,407	0	172,950	0	6,533	320,378
Rives	0	0	3,470	0	0	0	0	3,470
Rocheport	0	0	9,943	14,615	7,308	0	0	31,866
Rock Hill	24,178	0	203,414	0	298,088	0	0	525,680
Rock Port	0	0	57,862	217,525	31,115	0	17,209	323,711
Rockaway Beach	0	0	10,722	32,279	14,865	7,128	0	64,994
Rockville	0	0	7,525	6,534	0	0	0	14,059
Rogersville	0	0	38,795	152,190	75,952	69,652	0	336,589
Rolla	0	0	549,376	2,597,841	1,297,754	1,298,901	0	5,743,872
Roscoe	0	0	3,899	0	0	0	0	3,899
Rosebud	0	0	14,816	30,819	0	14,899	0	60,534
Rosendale	0	0	7,252	0	0	0	0	7,252
Rothville	0	0	4,289	0	0	0	0	4,289

See page 98 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Rush Hill	\$ 0	0	4,718	0	0	0	0	4,718
Rushville	0	0	11,931	0	0	0	0	11,931
Russellville	0	0	33,883	44,281	0	0	0	78,164
Rutledge	0	0	4,172	10,115	0	0	0	14,287
Saginaw	0	0	14,972	18,479	0	0	0	33,451
Salem	0	0	174,911	749,596	374,754	0	0	1,299,261
Salisbury	0	0	73,341	142,197	0	0	0	215,538
Sarcoxie	0	0	51,857	92,844	0	41,201	0	185,902
Savannah	0	0	169,687	446,494	0	0	0	616,181
Schell City	0	0	11,385	0	0	0	0	11,385
Scotsdale	0	0	7,954	0	0	0	0	7,954
Scott City	0	0	167,347	298,190	62,683	136,697	0	664,917
Sedalia	0	0	772,012	3,445,498	2,901,524	1,655,686	0	8,774,720
Sedgewickville	0	0	5,381	0	0	0	0	5,381
Seligman	0	0	23,121	56,567	1,659	0	0	81,347
Senath	0	0	63,243	56,133	0	0	0	119,376
Seneca	0	0	73,497	139,903	64,828	64,854	0	343,082
Seymour	0	0	63,788	129,529	0	0	0	193,317
Shelbina	0	0	84,687	200,964	49,966	0	0	335,617
Shelbyville	0	0	22,692	27,474	0	0	0	50,166
Sheldon	0	0	18,092	15,969	0	0	0	34,061
Sheridan	0	0	6,784	0	0	0	0	6,784
Shoal Creek Drive	0	0	15,245	0	0	0	0	15,245
Shoal Creek Estates	0	0	819	0	0	0	0	819
Shrewsbury	97,409	0	250,163	0	1,138,972	0	0	1,486,544
Sibley	0	0	14,309	0	0	0	0	14,309
Sikeston	0	0	687,832	2,327,512	580,301	1,163,667	0	4,759,312
Silex	0	0	7,681	16,049	0	0	2,679	26,409
Silver Creek	0	0	20,002	0	0	0	0	20,002
Skidmore	0	0	15,752	0	0	0	0	15,752
Slater	0	0	85,233	88,884	44,729	44,728	0	263,574
Smithton	0	0	20,743	11,692	0	0	0	32,435
Smithville	0	0	98,451	526,394	0	250,708	33,109	908,662
South Gifford	0	0	2,495	0	0	0	0	2,495
South Gorin	0	0	5,069	0	0	0	0	5,069
South Greenfield	0	0	4,367	0	0	0	0	4,367
South Lineville	0	0	1,560	0	0	0	0	1,560
Southwest City	0	0	23,394	76,121	0	36,159	81,143	216,817
Sparta	0	0	29,282	49,657	0	0	0	78,939
Spickard	0	0	12,711	6,531	0	0	0	19,242
Springfield	0	0	5,477,935	29,812,594	7,262,395	3,605,194	2,524,888	48,683,006
Stanberry	0	0	51,078	0	0	0	0	51,078
Stark City	0	0	4,952	0	0	0	0	4,952
Steele	0	0	93,382	115,464	0	0	0	208,846
Steelville	0	0	57,121	165,434	0	0	0	222,555
Stella	0	0	5,147	0	0	0	0	5,147
Stewartsville	0	0	28,541	5,236	0	0	0	33,777
Ste. Genevieve	0	0	171,987	572,699	273,218	273,297	61,403	1,352,604
Stockton	0	0	61,566	147,850	73,915	73,925	0	357,256
Stotesbury	0	0	1,638	0	0	0	0	1,638

See page 98 for explanation of references on taxes and fees.

Taxes and Fees Administered

Unaudited

DEPARTMENT OF REVENUE  
 TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
 FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Stotts City	\$ 0	0	9,163	0	0	0	0	9,163
Stoutland	0	0	8,071	8,956	0	0	0	17,027
Stoutsville	0	0	1,014	0	0	0	0	1,014
Stover	0	0	37,587	82,637	0	38,855	0	159,079
Strafford	0	0	45,463	134,929	67,679	0	0	248,071
Strasburg	0	0	4,835	0	0	0	0	4,835
Sturgeon	0	0	32,674	42,426	0	18,799	0	93,899
St. Ann	64,643	0	563,374	0	1,357,069	0	0	1,985,086
St. Charles	0	0	1,974,246	8,244,457	3,971,191	0	0	14,189,894
St. Clair	0	0	152,453	487,586	243,560	0	0	883,599
St. Elizabeth	0	0	10,021	20,084	0	0	0	30,105
St. George	6,073	0	52,988	0	0	0	0	59,061
St. James	0	0	126,953	329,886	0	0	0	456,839
St. John	33,536	0	292,507	0	400,207	0	0	726,250
St. Joseph	0	0	2,801,547	8,927,790	4,456,639	1,336,764	0	17,522,740
St. Louis	0	345,046	16,029,373	47,308,121	28,889,236	25,824,321	0	118,396,097
St. Martins	0	0	27,956	33,260	0	0	0	61,216
St. Mary	0	0	17,975	23,539	0	11,401	0	52,915
St. Paul	0	0	43,825	0	0	0	0	43,825
St. Peters	0	0	1,585,355	9,129,690	0	4,564,845	0	15,279,890
St. Robert	0	0	67,454	683,641	341,701	333,439	0	1,426,235
St. Thomas	0	0	10,254	9,676	0	0	0	19,930
Sugar Creek	0	0	155,260	313,928	0	0	14,912	484,100
Sullivan	0	0	220,725	1,141,653	570,276	0	0	1,932,654
Summersville	0	0	22,264	36,054	0	0	0	58,318
Sumner	0	0	5,459	0	0	0	0	5,459
Sundown	0	0	1,365	0	0	0	0	1,365
Sunrise Beach	0	0	7,057	76,975	0	0	12,222	96,254
Sunset Hills	33,058	0	289,610	0	824,179	0	0	1,146,847
Sweet Springs	0	0	62,190	93,659	41,912	41,903	0	239,664
Sycamore Hills	2,981	0	26,007	0	0	0	0	28,988
Syracuse	0	0	7,213	0	0	0	0	7,213
Table Rock	0	0	3,899	8,918	0	0	0	12,817
Tallapoosa	0	0	6,784	0	0	0	0	6,784
Taneyville	0	0	10,878	0	0	0	0	10,878
Taos	0	0	31,270	13,247	0	0	0	44,517
Tarkio	0	0	87,456	168,584	0	0	0	256,040
Thayer	0	0	77,825	317,897	0	0	0	395,722
Theodosia	0	0	9,163	41,490	0	0	0	50,653
Tightwad	0	0	1,949	0	0	0	0	1,949
Tina	0	0	7,759	0	0	0	0	7,759
Tindall	0	0	1,793	0	0	0	0	1,793
Tipton	0	0	78,995	163,805	79,900	0	0	322,700
Town and Country	48,917	0	426,790	0	1,278,913	0	0	1,754,620
Tracy	0	0	11,190	0	0	0	0	11,190
Trenton	0	0	238,973	659,707	329,547	0	0	1,228,227
Trimble	0	0	15,791	0	0	0	0	15,791
Triplett	0	0	2,261	0	0	0	0	2,261
Troy	0	0	148,593	1,452,845	0	713,368	0	2,314,806
Truesdale	0	0	11,112	30,318	0	0	0	41,430

See page 98 for explanation of references on taxes and fees.

# Taxes and Fees Administered

Unaudited

## DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)			Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax		
Truxton	\$ 0	0	3,509	0	0	0	0	3,509
Turney	0	0	6,043	0	0	0	0	6,043
Tuscumbia	0	0	5,771	7,996	0	0	0	13,767
Twin Bridges	0	0	1,716	0	0	0	0	1,716
Twin Oaks	2,261	0	19,729	0	258,805	0	0	280,795
Umber View Heights	0	0	1,326	0	0	0	0	1,326
Union	0	0	235,815	1,062,941	265,612	531,469	0	2,095,837
Union Star	0	0	16,844	0	0	0	0	16,844
Unionville	0	0	77,552	138,282	0	0	0	215,834
Unity Village	0	0	5,381	0	0	0	0	5,381
University City	179,148	0	1,563,013	0	2,138,511	0	0	3,880,672
Uplands Park	2,230	0	19,456	0	26,620	0	343	48,649
Urbana	0	0	13,647	29,811	0	0	0	43,458
Urich	0	0	19,417	47,765	0	0	0	67,182
Utica	0	0	11,658	0	0	0	0	11,658
Valley Park	18,613	0	162,395	0	505,336	0	0	686,344
Van Buren	0	0	34,818	97,393	45,665	0	0	177,876
Vandalia	0	0	104,611	259,976	102,356	0	0	466,943
Vandiver	0	0	2,924	112,351	0	0	0	115,275
Vanduser	0	0	8,773	0	0	0	0	8,773
Velda City	7,137	0	62,268	0	85,195	0	0	154,600
Velda Village Hills	5,877	0	51,272	0	70,151	0	0	127,300
Verona	0	0	21,289	14,016	0	0	0	35,305
Versailles	0	0	92,213	382,955	188,199	0	0	663,367
Viburnum	0	0	28,970	64,299	0	0	0	93,269
Vienna	0	0	23,823	82,475	0	40,051	3,097	149,446
Village of Aullville	0	0	2,807	0	0	0	0	2,807
Village of Pinhook	0	0	2,027	0	0	0	0	2,027
Vinita Park	8,942	0	78,020	0	171,079	0	6,705	264,746
Vinita Terrace	1,510	0	13,179	0	18,031	0	0	32,720
Vista	0	0	1,949	0	0	0	0	1,949
Waco	0	0	3,353	0	0	0	0	3,353
Walker	0	0	11,034	0	0	0	0	11,034
Walnut Grove	0	0	21,406	29,555	0	0	0	50,961
Wardell	0	0	12,672	10,967	0	0	0	23,639
Wardsville	0	0	20,002	15,127	0	0	0	35,129
Warrensburg	0	0	594,372	1,884,483	941,770	0	206,966	3,627,591
Warrenton	0	0	154,480	992,168	248,042	496,083	0	1,890,773
Warsaw	0	0	66,128	443,076	221,524	213,526	0	944,254
Warson Woods	9,157	0	79,892	0	199,663	0	0	288,712
Washburn	0	0	14,115	18,231	9,115	9,115	0	50,576
Washington	0	0	443,205	2,250,890	1,125,443	0	0	3,819,538
Watson	0	0	5,342	0	0	0	0	5,342
Waverly	0	0	32,635	36,341	0	996	0	69,972
Wayland	0	0	16,376	10,350	0	0	0	26,726
Waynesville	0	0	125,043	339,442	79,881	159,942	0	704,308
Weatherby	0	0	3,548	0	0	0	0	3,548
Weatherby Lake	0	0	62,892	0	0	0	0	62,892
Weaubleau	0	0	17,000	20,654	0	0	0	37,654
Webb City	0	0	293,911	625,985	285,960	288,796	0	1,494,652

See page 98 for explanation of references on taxes and fees.

## Taxes and Fees Administered

Unaudited

### DEPARTMENT OF REVENUE TAX AND FEE DISTRIBUTION SUMMARY - CITIES FOR YEAR ENDED JUNE 30, 1998

City	Cigarette Tax (a,e)	Financial Inst. Tax (b,e)	Fuel Tax and Fee (c,e)	Sales Tax (d,e,g)		Public Mass Transportation Sales Tax	Local Option Use Tax (e,f,g)	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax			
Webster Groves	\$ 102,751	0	896,470	0	1,226,548	0	0	2,225,769
Weldon Spring	0	0	40,316	0	0	0	0	40,316
Weldon Spring Hgts.	0	0	3,782	0	0	0	0	3,782
Wellington	0	0	30,374	0	0	0	0	30,374
Wellston	16,142	0	140,834	0	192,688	0	0	349,664
Wellsville	0	0	55,756	58,597	16,422	29,312	0	160,087
Wentworth	0	0	5,381	0	0	0	0	5,381
Wentzville	0	0	180,916	1,288,644	629,840	0	405,204	2,504,604
West Alton	0	0	41,603	0	0	0	0	41,603
West Line	0	0	4,016	0	0	0	0	4,016
West Plains	0	0	359,259	2,208,583	1,146,516	0	0	3,714,358
Westboro	0	0	7,096	0	0	0	0	7,096
Weston	0	0	59,577	145,697	0	0	31,928	237,202
Westphalia	0	0	11,190	28,959	0	0	2,007	42,156
Westwood	1,296	0	11,307	0	0	0	0	12,603
Wheatland	0	0	14,153	10,861	0	0	0	25,014
Wheaton	0	0	24,837	41,528	0	0	0	66,365
Wheeling	0	0	11,073	0	0	0	0	11,073
Whiteside	0	0	3,080	0	0	0	0	3,080
Whitewater	0	0	4,016	0	0	0	0	4,016
Wilbur Park	2,333	0	20,353	0	27,826	0	0	50,512
Wildwood	74,820	0	652,779	0	0	0	0	727,599
Willard	0	0	84,882	187,185	93,593	0	19,265	384,925
Williamsville	0	0	15,245	17,519	6,223	0	0	38,987
Willow Springs	0	0	79,463	199,114	52,110	0	0	330,687
Wilson City	0	0	8,188	0	0	0	0	8,188
Winchester	8,017	0	69,949	0	0	0	0	77,966
Windsor	0	0	118,687	196,155	0	0	0	314,842
Winfield	0	0	26,202	42,262	0	19,935	0	88,399
Winona	0	0	42,149	67,781	33,891	31,945	0	175,766
Winston	0	0	9,787	0	0	0	0	9,787
Wood Hgts.	0	0	27,605	21,483	0	0	0	49,088
Woodson Terrace	19,351	0	168,829	0	208,699	0	12,249	409,128
Wooldridge	0	0	2,105	0	0	0	0	2,105
Worth	0	0	4,016	0	0	0	0	4,016
Worthington	0	0	3,470	0	0	0	0	3,470
Wright City	0	0	48,738	130,502	31,232	62,300	0	272,772
Wyaconda	0	0	13,530	6,513	0	0	0	20,043
Wyatt	0	0	14,660	17,429	0	0	0	32,089
Zalma	0	0	3,236	0	0	0	0	3,236
<b>TOTALS</b>	<b>\$ 3,176,818</b>	<b>345,046</b>	<b>133,536,302</b>	<b>377,360,102</b>	<b>150,183,162</b>	<b>123,623,087</b>	<b>20,809,912</b>	<b>809,034,429</b>

See page 98 for explanation of references on taxes and fees.

**DEPARTMENT OF REVENUE  
TAX AND FEE DISTRIBUTION SUMMARY - CITIES  
FOR YEAR ENDED JUNE 30, 1998**

- (a) See page 62 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. Those 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 76.
- (b) See page 63 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (c) See pages 64 and 106 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 and motor fuel fees.
- (d) See pages 68 and 69 for a description of local sales tax.
- (e) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 62 thru 64, 68 and 69 because of a one to twelve month lag of distributions, investment interest, a 1 to 2 percent collection fee and vehicle and motor fuel fees that are not included in the tax collection schedules. These fee collections are shown on pages 106 thru 108.
- (f) See page 68 for a description of local option use tax.
- (g) Effective January 1, 1994, St. Louis County began receiving the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 76.



## Fees Administered

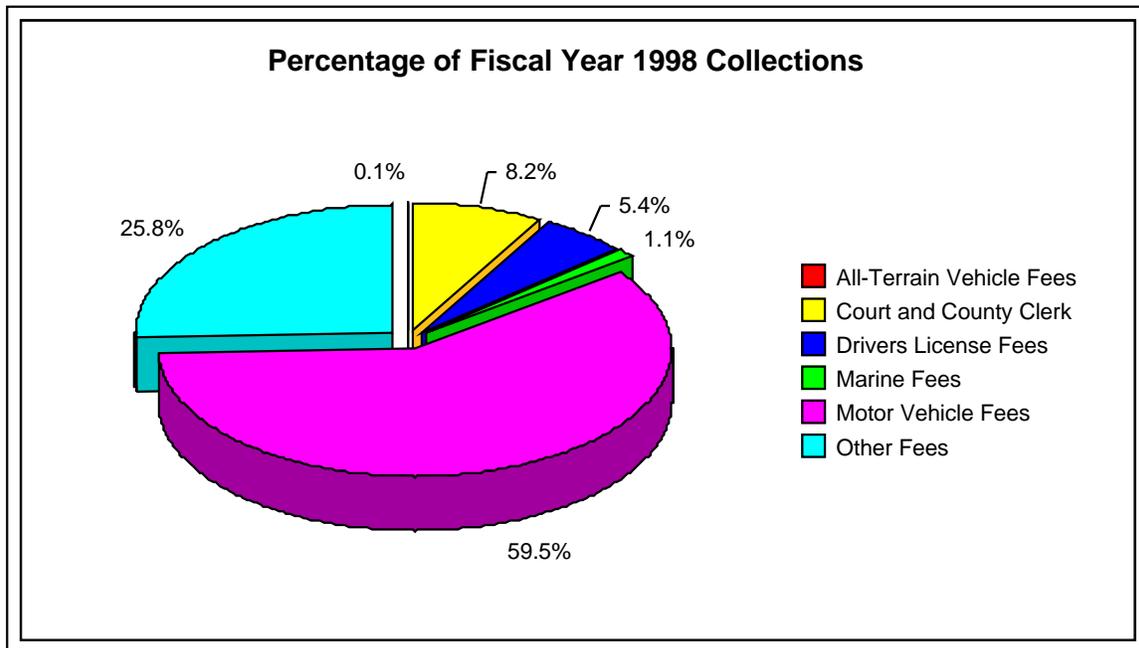
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The Fee Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 1998 by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Drivers License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.

# SUMMARY OF FEES ADMINISTERED

	FY 98 Amount Collected	FY 97 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$485,896	\$388,088	25.2%
Court and County Clerk and Recorder Fees	31,901,173	28,972,465	10.1%
Drivers License Fees	20,910,662	18,785,474	11.3%
Marine Fees	4,365,607	4,020,384	8.6%
Motor Vehicle Fees	231,958,389	228,041,639	1.7%
Other Fees	100,530,867	85,450,633	17.6%
<b>Total Collections</b>	<b>\$390,152,594</b>	<b>\$365,658,683</b>	<b>6.7%</b>



# 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 301.190, RSMo. Disposition of the fee is to the General Fund.

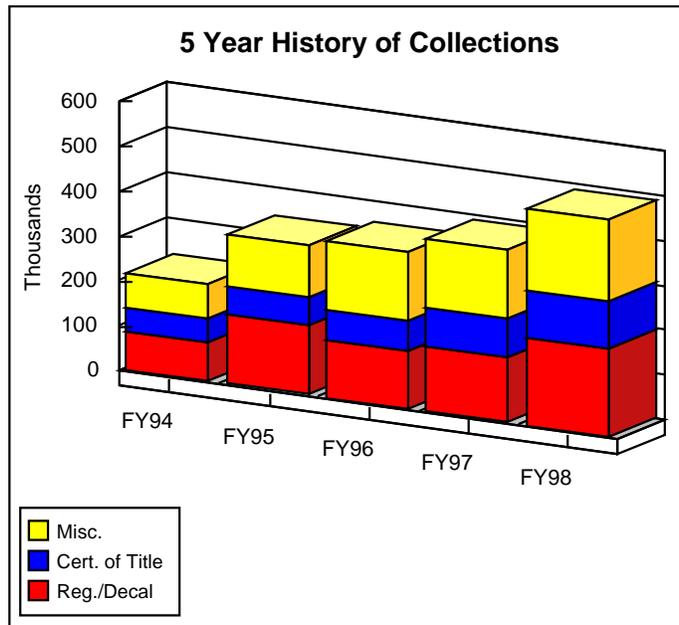
## Registration/Decal Fee

This is an annual fee imposed for the registration of all-terrain vehicles. The fee is variable based on the horsepower of the vehicle other than commercial or seating capacity for passenger carrying commercial vehicles. The fee is authorized by Sections 301.040-301.090, 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.

Fee Type	Rate	FY98 Amount Collected	Percent Increase/Decrease From FY97
Cert. of Title	Variable	\$108,085	27.5%
Reg./Decal	Variable	197,307	32.7%
Misc.	Variable	180,504	16.8%
<b>Total Collections</b>		<b>\$485,896</b>	<b>25.2%</b>



# 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 18 and 20, for the respective authorizations and assessment amounts.

Fee Type	Rate	FY98 Amount Collected	Percent Increase/ Decrease From FY97
Assoc/Probate	Variable	\$7,433,054	-2.1%
Circuit Clerk	Variable	5,739,845	15.1%
Court Auto.	\$5.00	4,389,356	4.9%
Crime Victims	Variable	6,509,555	26.8%
Living Center	5.00	215,370	26.5%
Merchant	5.00	11,176	-15.7%
Motorcycle	Variable	3,972	0.3%
Recorders	Variable	7,598,845	10.3%
<b>Total Collections</b>		<b>\$31,901,173</b>	<b>10.1%</b>

**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.

**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 150.220, RSMo. Disposition of the fee is to the General Fund.

See next page for additional fee types and collection amounts.

# COURT AND COUNTY CLERK AND RECORDER FEES (continued)

## 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

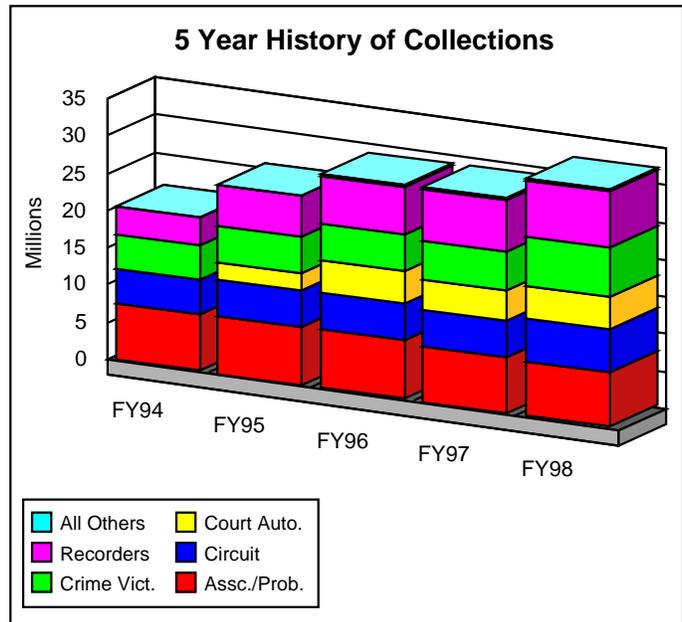
These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

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

The Local Records Preservation Fund receives 25 percent of a \$4.00 fee charged by county recorders of deeds for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.

The State Land Survey Program Fund receives 25 percent of a \$4.00 fee charged by county recorders of deeds for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.

The Missouri Housing Trust Fund receives an additional \$3.00 fee for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.



# 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 Motor Fuel Tax Fund for distribution according to Article IV, Section 30(b) of the Constitution of Missouri.

Fee Type	Rate	FY98 Amount Collected	Percent Increase/ Decrease From FY97
CDL	\$5.00	\$226,155	12.6%
<b>Drivers License</b>			
Operator	7.50	9,753,687	8.2%
Chauffeur	15.00	1,556,273	-7.3%
Commercial	20.00	1,774,889	19.9%
Motorcycle	7.50	810	71.2%
ID Card	7.50	1,051,289	23.8%
Instr. Permit	Variable	234,746	4.4%
Organ Donor	1.00	367,465	4.0%
Reinstatement	Variable	5,826,623	20.3%
Misc.	Variable	118,725	-14.6%
<b>Total Collections</b>		<b>\$20,910,662</b>	<b>11.3%</b>

**Drivers License Issuance and  
Renewal Fees**

This is a drivers license fee imposed every three 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 Motor Fuel Tax Fund for distribution according to Article IV, Section 30(b) of the Constitution of Missouri.

**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 Motor Fuel Tax Fund for distribution according to Article IV, Section 30(b) of the Constitution of Missouri.

See next page for additional fee types and collection amounts.

**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 and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the Motor Fuel Tax Fund for distribution according to Article IV, Section 30(b) of the Constitution of Missouri.

**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 one dollar at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo and became effective January 1, 1996. Disposition of the contribution is to the Organ Donor Program Fund.

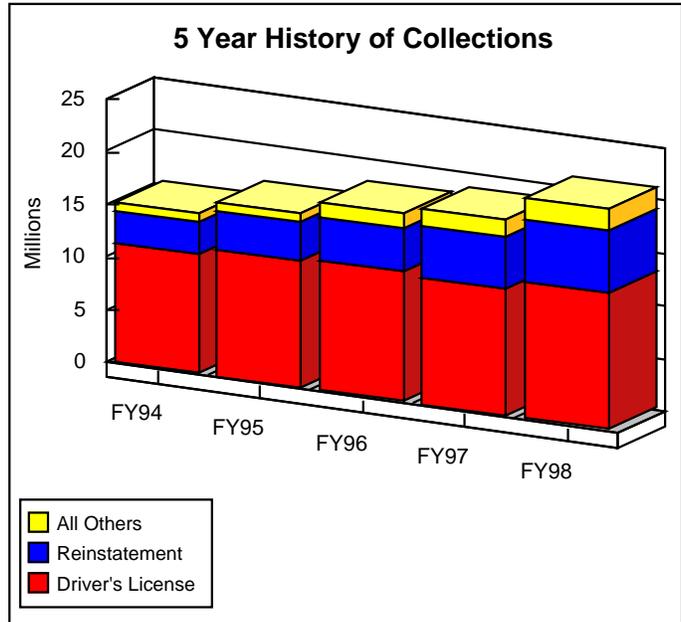
# DRIVERS LICENSE FEES (continued)

## 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 Highways and Transportation Department Fund and the increased fee to the Motor Fuel Tax Fund for distribution according to Article IV, Section 30(b) of the Constitution of Missouri.

## 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 Motor Fuel Tax Fund for distribution according to Article IV, Section 30(b) of the Constitution of Missouri.



# 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. The fee is authorized by Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

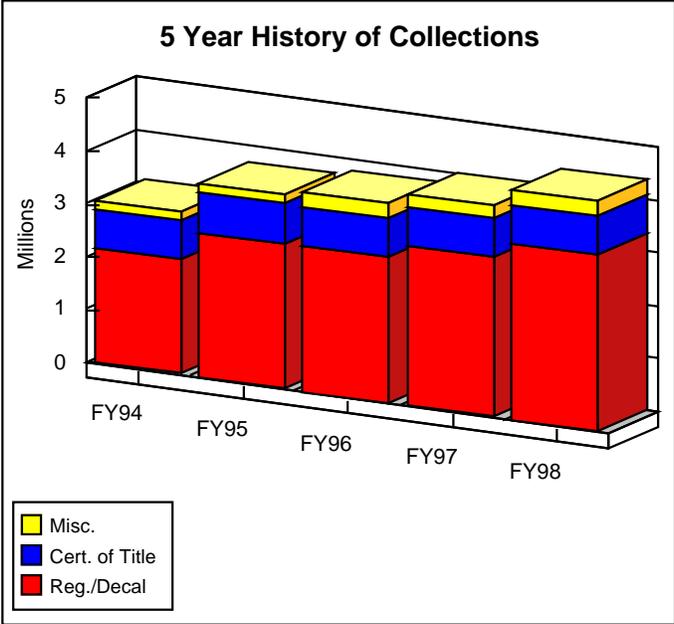
## Registration/Decal Fee

This is a fee imposed every third year on an owner of a watercraft or outboard motor to obtain its registration. 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.

Fee Type	Rate	FY98 Amount Collected	Percent Increase/Decrease From FY97
Cert. of Title	Variable	\$736,485	-0.7%
Reg./Decal	Variable	3,336,226	10.4%
Misc.	Variable	292,896	13.4%
<b>Total Collections</b>		<b>\$4,365,607</b>	<b>8.6%</b>



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# MOTOR VEHICLE FEES

## 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 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 Motor Fuel Tax Fund for distribution according to Article IV, Section 30(b) of the Constitution of Missouri.

## 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 Motor Fuel Tax Fund for distribution according to Article IV, Section 30(b) of the Constitution of Missouri.

## Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the fee is \$1.00 to the State Highways and Transportation Department Fund and \$7.50 to the Motor Fuel Tax Fund.

## 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 \$1,087,828 collected by the Division of Motor Vehicle and Drivers Licensing and \$10,881 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 142.422, RSMo. Disposition of the fee is to the Motor Fuel Tax Fund.

See next page for additional fee types and collection amounts.

# MOTOR VEHICLE FEES (continued)

## Motor Vehicle 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 142.366, RSMo. Disposition of the fee is to the Motor Fuel Tax Fund for distribution according to Article IV, Section 30(b) of the Constitution of Missouri.

## Motor Vehicle 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 fee is to the State Highways and Transportation Department Fund and the increased fee to the Motor Fuel Tax Fund for distribution according to Article IV, Section 30(b) of the Constitution of Missouri.

## Prorate Cab Card Transfer Fee

This is a fee imposed on an interstate motor vehicle licensee who transfers a license plate which 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.

Fee Type	Rate	FY98 Amount Collected	Percent Increase/ Decrease From FY97
Apportioned	Variable	\$59,058,824	3.9%
Cab Card	\$2.00	133,656	12.1%
Cert. of Title	Variable	16,734,090	1.3%
Dup. Plate	8.50	6,987	29.4%
Grade Cross	Variable	1,098,709	0.6%
Hunter Permit	25.00	250	66.7%
Motor Fuel	10.00	104,770	-9.9%
MV Decal	Variable	258,565	-5.3%
MV Permit	Variable	2,981,107	1.3%
Pro. Cab Card	2.00	12,126	22.5%
Recip. Trip	10.00	134,940	0.5%
Registration	Variable	132,441,265	0.0%
Revenue Trnsf.	Variable	12,126	22.5%
72 Hr. License	5.00	920	26.0%
Temp. Auth.	2.00	370	26.7%
Misc.	Variable	18,979,684	7.9%
<b>Total Collections</b>		<b>\$231,958,389</b>	<b>1.7%</b>

See next page for additional fee types and collection amounts.

# MOTOR VEHICLE FEES (continued)

## 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.

## Registration Fee

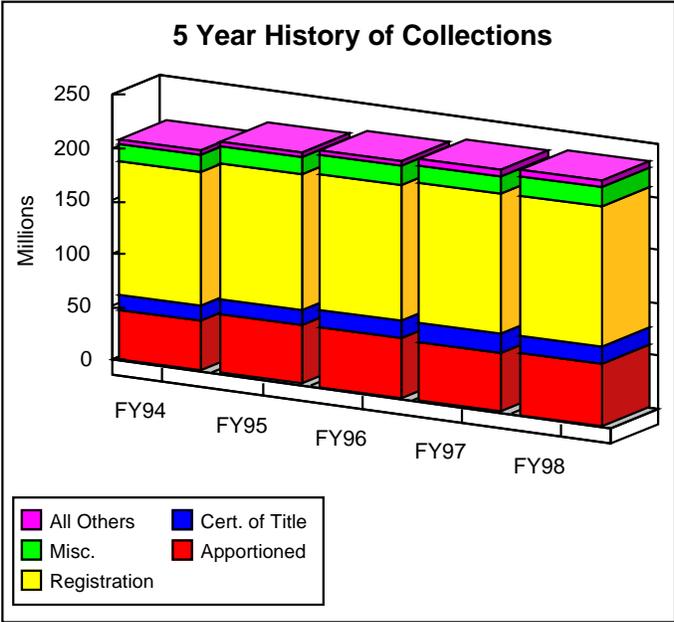
This is an annual fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial or seating capacity for passenger carrying commercial motor vehicles. The fee is authorized by Sections 301.040-301.090, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the Motor Fuel Tax Fund for distribution according to Article IV, Section 30(b) of the Constitution of Missouri.

## Revenue 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.

## 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.



## Temporary Authority Permit Fee

This is a fee imposed for the issuance of a temporary authority permit to an established Missouri based carrier when adding a vehicle to the fleet. The permit is valid for 45 days. The Highway Reciprocity Commission sells these permits in advance to established companies in good standing. 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.

## 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, the Department of Revenue Information Fund and any increased fees to the Motor Fuel Tax Fund for distribution according to Article IV, Section 30(b) of the Constitution of Missouri.

# OTHER FEES

## 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.

## 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.

## 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. Prior to Fiscal Year 1998, the former Motor Vehicle Commission was responsible for the administration and collection of this fee.

## Petroleum Inspection Fee

This is a fee imposed on businesses for the inspection of motor fuels used in spark ignition internal combustion engines. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

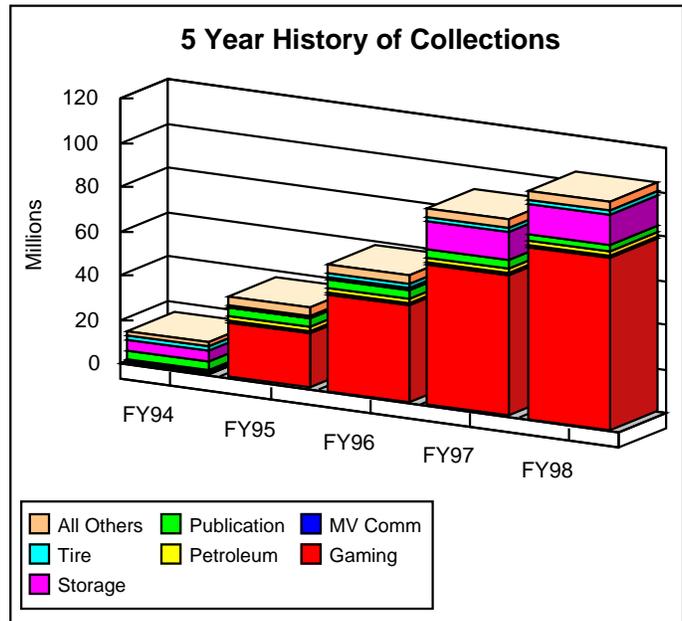
See next page for additional fee types and collection amounts.

Fee Type	Rate	FY98 Amount Collected	Percent Increase/ Decrease From FY97
Gaming	2.00	\$79,019,435	23.8%
IRP Late Filer	100.00	172,400	35.1%
IRP Late Pymt.	Variable	109,723	11.4%
MV Comm.	Variable	909,846	-11.5%
Petroleum	Variable	1,692,286	5.5%
Publication	Variable	3,137,258	-19.7%
Rural Electric	10.00	430	0.0%
Storage Tank	100.00	13,638,343	4.3%
Tire	0.50	1,830,146	2.5%
Tobacco	100.00	21,000	18.6%
<b>Total Collections</b>		<b>\$100,530,867</b>	<b>17.6%</b>

# OTHER FEES (continued)

## 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 \$171 collected by the Division of Administration, \$497,859 collected by the Division of Information Systems, \$88,208 collected by the Division of Taxation and Collection, \$2,540,879 collected by the Division of Motor Vehicle and Drivers Licensing, \$135 collected by the Highway Reciprocity Commission and \$10,006 collected by the Secretary of State. 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 fee collected from owners or operators of underground and aboveground storage tanks. The fee is authorized by Section 319.132, RSMo. Prior to Fiscal Year 1997, the fee was deposited in the Underground Storage Tank Insurance Fund. Effective July 1, 1997, 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 a fee collected from every wholesaler of cigarettes or tobacco products as a condition of carrying on 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  
DRIVER'S LICENSE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS**

	Fiscal Year				
	1998	1997	1996	1995	1994
Licenses Issued					
Operator	1,318,528	1,226,071	1,233,287	1,255,438	1,145,206
Chauffeur	105,141	114,267	120,198	99,573	110,826
Commercial	90,186	76,168	80,904	82,176	63,969
Motorcycle	110	66	70	79	97
Identification Cards	140,919	114,481	79,101	66,646	57,418
Instruction Permits	164,040	161,840	156,340	150,340	138,584
Organ Donor	367,465	355,121	185,726	0	0
Record Searches	1,722,445	2,416,400	2,440,263	2,116,389	2,157,324
Reinstatements	67,280	55,960	50,399	45,647	43,258
Miscellaneous					
License Applications	65,134	51,173	43,520	43,104	42,284
School Bus Permits	4,476	9,077	5,333	6,695	5,224
Certified Records	5,057	6,433	8,061	7,285	10,617
Address Changes	4,798	4,337	5,451	5,753	6,371
Other	114,207	92,973	60,102	15,309	11,460
<b>Total Driver's License Transactions</b>	<u>4,169,786</u>	<u>4,684,367</u>	<u>4,468,755</u>	<u>3,894,434</u>	<u>3,792,638</u>
Percent Increase/Decrease From Prior Year	<u>-10.99%</u>	<u>4.82%</u>	<u>14.75%</u>	<u>2.68%</u>	<u>0.41%</u>

## Fees Administered

### DEPARTMENT OF REVENUE MOTOR VEHICLE TRANSACTIONS FOR THE LAST FIVE FISCAL YEARS

	Fiscal Year				
	1998	1997	1996	1995	1994
Vehicle Registration					
Passenger	3,010,056	3,001,969	2,949,030	2,904,038	2,883,918
Trucks	1,252,507	1,243,735	1,195,995	1,178,330	1,146,981
Buses	11,263	11,382	7,192	7,164	6,957
Motorcycles	53,874	54,878	54,538	54,703	56,463
Trailers	345,548	350,875	321,868	350,103	360,616
Recreational Vehicles	22,188	22,175	21,923	22,444	21,837
Replacement Plates/Tabs	37,745	48,987	68,342	63,424	59,112
Miscellaneous	20,717	12,204	18,105	17,610	16,425
Titles					
Original	1,176,653	1,183,597	1,156,455	1,178,648	1,173,455
Lienholder	523,011	505,824	512,912	502,700	475,171
Duplicate	74,254	68,035	62,619	61,239	57,311
Salvage	49,722	49,680	45,943	46,899	43,109
Repossessed	29,170	29,649	30,657	23,264	19,267
Quick Title Fee	193,819	178,666	167,965	149,280	130,535
Miscellaneous	13,613	12,223	12,165	12,026	9,693
Temporary Permits	427,467	433,025	396,709	378,692	364,971
Miscellaneous					
License Transfers	375,471	329,806	388,858	394,741	393,016
Code L	510,308	493,736	491,501	487,482	469,174
Plate Reservations	168,451	144,166	184,895	143,178	166,986
Dealer Plates	70,787	56,289	54,947	53,415	51,223
Record Searches	83,599	91,572	75,475	18,897	10,971
Penalty Fees	626,241	663,287	683,298	648,065	599,525
Disabled Placards	279,863	271,526	254,245	231,662	202,651
Other	74,228	66,580	55,105	55,729	58,834
<b>Total Motor Vehicle Transactions</b>	<u>9,430,555</u>	<u>9,323,866</u>	<u>9,210,742</u>	<u>8,983,733</u>	<u>8,778,201</u>
Percent Increase/Decrease From Prior Year	<u>1.14%</u>	<u>1.23%</u>	<u>2.53%</u>	<u>2.34%</u>	<u>3.94%</u>

Unaudited

**DEPARTMENT OF REVENUE  
MARINE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS**

	Fiscal Year				
	1998	1997	1996	1995	1994
<b>Marine Titles</b>					
Watercraft Original Title	55,247	55,662	54,083	55,081	52,261
Watercraft Duplicate Title	2,263	2,144	2,057	2,097	1,782
Outboard Motor Original Title	57,566	58,082	57,132	60,683	57,521
Outboard Motor Duplicate Title	1,576	1,535	1,573	1,566	1,459
Other	1,149	1,193	953	847	1,081
<b>Marine Registrations</b>					
Watercraft/Motorboat Decals	116,500	114,011	104,169	108,683	105,268
Outboard Motor Decals	52,010	52,221	51,320	54,652	51,633
Documented Vessels	4,066	3,537	3,709	4,235	787
<b>Miscellaneous</b>					
Replacement Decals	2,600	1,588	1,321	1,360	1,312
Dealer Registrations	3,962	2,540	2,528	2,229	1,922
Watercraft Numbers	20,351	21,237	21,319	21,933	20,977
Title Penalties	5,844	6,095	5,774	5,157	4,667
Boat Identification Plates	946	954	1,193	1,251	1,283
Other	4,275	4,384	4,608	4,730	4,778
<b>Total Marine Transactions</b>	<u>328,355</u>	<u>325,183</u>	<u>311,739</u>	<u>324,504</u>	<u>306,731</u>
Percent Increase/Decrease From Prior Year	<u>0.98%</u>	<u>4.31%</u>	<u>-3.93%</u>	<u>5.79%</u>	<u>4.67%</u>

**DEPARTMENT OF REVENUE  
ALL-TERRAIN VEHICLE TRANSACTIONS  
FOR THE LAST FIVE FISCAL YEARS**

	Fiscal Year				
	1998	1997	1996	1995	1994
<b>Titles</b>					
Titles	16,868	13,617	11,371	10,352	8,040
<b>Registration/Decals</b>					
Registration/Decals	19,353	14,572	12,996	15,345	8,921
<b>Miscellaneous</b>					
Miscellaneous	3,237	2,871	2,631	2,113	1,330
<b>Total All-Terrain Vehicle Transactions</b>	<u>39,458</u>	<u>31,060</u>	<u>26,998</u>	<u>27,810</u>	<u>18,291</u>
Percent Increase/Decrease From Prior Year	<u>27.04%</u>	<u>15.05%</u>	<u>-2.92%</u>	<u>52.04%</u>	<u>1.05%</u>



# Non-Appropriated Funds

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

Unaudited

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 1998**

Name of Fund or Source	Balance June 30, 1997	Receipts	Expenditures	Balance June 30, 1998 (a)	Type of Asset (b)	Asset Value
<b>DEPARTMENT OF AGRICULTURE:</b>						
Mo. Governor's Conference	\$ 49,981	129,116	123,418	55,679	Cash, CD	55,679
Mo. Agricultural Buffet	140	3,919	3,475	584	Cash	584
Mo. State Fair Grandstand/Event Escrow Account	504,929	1,659,379	1,790,956	373,352	Cash	373,352
<b>ATTORNEY GENERAL'S OFFICE:</b>						
Merchandising Practices Restitution Fund	\$ 139,389	300,887	322,819	117,457	Cash	117,457
<b>DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:</b>						
Inmate Account Fund	\$ 1,832,835	24,366,862	24,315,638	1,884,059	Cash	1,884,059
Inmate Canteen Fund	1,999,594	21,934,411	21,860,985	2,073,020	Cash	2,073,020
<b>DEPARTMENT OF ECONOMIC DEVELOPMENT:</b>						
Missouri Housing Development MHDC Fund	\$ 227,534,026	161,563,815	148,439,021	240,658,820	Cash, TI	1,613,258,829
Advantage Money Orders	15,928	5,035	2,022	18,941	Cash	18,942
<b>DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:</b>						
Missouri School for the Deaf: Trust Fund	\$ 141,762	44,631	9,165	177,228	Cash, TN, CS	201,288
Student and Activities Fund	71,291	185,910	149,684	107,517	Cash	107,518
Missouri School for the Blind: Trust Fund	7,590,198	825,972	1,319,883	7,096,287	Cash, TN, FA, CS	10,015,395
Activities Fund	37,644	130,649	163,514	4,779	Cash	4,779
Student Fund	457	11,420	11,786	91	Cash	91
Handicapped Children's Trust Fund	217,433	25,107	2,265	240,275	Cash, TN, FA	286,323

See page 123 for explanation of references on balances and assets types.

Non-Appropriated Funds

Unaudited

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 1998**

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset (b)	Asset Value
	June 30, 1997	June 30, 1998			June 30, 1997	June 30, 1998		
<b>DEPARTMENT OF HIGHER EDUCATION:</b>								
Missouri Student Loan Program Atom Account	\$ 0	0	135,101,453	135,101,453	0	0	-----	0
<u>Central Missouri State University:</u>								
Current General Fund	8,375,466	10,377,800	32,762,438	30,760,104	10,377,800	10,377,800	Cash,CD,Inv	10,377,800
Current Restricted Fund	515,676	570,921	10,969,980	10,914,735	570,921	570,921	Cash,CD	570,921
Auxiliary Services Designated	1,152,623	551,397	21,850,738	22,451,964	551,397	551,397	Cash,CD,Inv	551,397
Loan Funds - Restricted Fund	6,980,199	7,176,093	435,419	239,525	7,176,093	7,176,093	Notes	7,176,093
Endowment and Similar Restricted Fund	1,486,284	1,339,817	95,439	241,906	1,339,817	1,339,817	CD	1,339,817
Unexpended Plant Restricted Fund	2,877,132	2,683,344	195,342	389,130	2,683,344	2,683,344	Cash,CD	2,683,344
<u>Harris-Stowe State College:</u>								
Current Funds - Unrestricted:								
Tuition and Student Fees	\$ 2,753,912	3,418,386	3,214,957	2,550,483	3,418,386	3,418,386	Cash,Rec	3,418,386
Other Revenues	560,079	593,990	196,708	162,797	593,990	593,990	Cash,Rec	593,990
Current Funds - Restricted:								
Federal Grants and Contracts	66,707	1,236	3,390,018	3,455,489	1,236	1,236	Cash,Rec	1,236
Other Revenue	407,750	346,700	410,180	471,230	346,700	346,700	Cash,Rec	346,700
Loan Fund	45,659	37,788	10,264	18,135	37,788	37,788	Rec	37,788
Agency Fund	137,664	168,785	3,350	(27,771)	168,785	168,785	Rec	168,785
Endowment	2,203	2,203	0	0	2,203	2,203	Cash,Rec	2,203
Plant	6,219	3,072,232	3,344,083	278,070	3,072,232	3,072,232	Cash,Rec	3,072,232
<u>Lincoln University:</u>								
Current Funds - Unrestricted	\$ 2,452,962	2,506,033	21,731,804	21,678,733	2,506,033	2,506,033	Cash,TI,Rec	2,506,033
Restricted Fund	163,150	230,001	11,336,011	11,269,160	230,001	230,001	Cash,TI,Rec	230,001
Auxiliary Fund	73,944	78,618	2,294,797	2,290,123	78,618	78,618	Cash,TI,Rec	78,618
<u>Missouri Southern State College:</u>								
Current Fund	\$ 854,479	1,793,603	18,588,960	17,649,836	1,793,603	1,793,603	Cash,Rec,Inv,TI,Pre Exp	4,424,145
Auxiliary Fund	410,226	402,261	2,772,394	2,780,359	402,261	402,261	Cash,Rec,Inv,TI	200,014
Plant Fund	64,615,788	69,801,728	9,405,851	4,219,911	69,801,728	69,801,728	Cash,Rec,Inv,TI	85,644,184

See page 123 for explanation of references on balances and assets types.

Unaudited

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 1998**

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset (b)	Asset Value
	June 30, 1997				June 30, 1998	(a)		
<b>DEPARTMENT OF HIGHER EDUCATION</b>								
<b>(continued):</b>								
<u>Missouri Western State College:</u>								
Education and General:								
Student Fees	\$	0	11,726,110	11,726,110	0	0	-----	0
Interest Income		0	296,706	296,706	0	0	-----	0
State Vocational Reimbursements		0	28,668	28,668	0	0	-----	0
Reimbursement From Auxiliary		0	75,700	75,700	0	0	-----	0
Miscellaneous Income		0	721,138	721,138	0	0	-----	0
Auxiliary Services:								
Student Fees		0	573,201	573,201	0	0	-----	0
Federal Government Income		0	40,050	40,050	0	0	-----	0
Sales and Services		0	4,156,709	4,156,709	0	0	-----	0
Interest Income		0	234,934	234,934	0	0	-----	0
Other Income:								
Revenue Bond Proceeds		2,193,395	61,634	156,555	2,098,474	2,098,474	CD, TN, Cash	2,098,474
Interest Income		0	16,361	16,361	0	0	-----	0
District Taxation		0	683	683	0	0	-----	0
<u>Northwest Missouri State University:</u>								
Current Fund:								
General Operating and Designated	\$	3,202,457	25,276,105	23,491,614	4,986,948	4,986,948	Cash, Inv, Rec	4,986,948
Auxiliary Enterprises		710,761	10,849,295	10,379,718	1,180,338	1,180,338	Cash, Inv, Rec	1,180,338
Restricted		204,003	4,147,514	4,115,833	235,684	235,684	Cash	235,684
Loan Fund		2,477,090	136,670	84,246	2,529,514	2,529,514	Cash, Rec	2,529,514
Endowment Fund		1,440,143	48,263	0	1,488,406	1,488,406	Cash	1,488,406
Plant Fund:								
Renewals and Replacements		110,363	1,377,770	4,732,791	(3,244,658)	(3,244,658)	Cash	(3,244,658)
Retirement of Indebtedness		3,164,541	2,357,114	3,252,990	2,268,665	2,268,665	Cash, Rec	2,268,665
Investment in Plant		108,731,177	0	0	108,731,177	108,731,177	Land, Bldg, Eq	108,731,177

See page 123 for explanation of references on balances and assets types.

Non-Appropriated Funds

Unaudited

DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 1998

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset (b)	Asset Value
	June 30, 1997	June 30, 1998			June 30, 1997	June 30, 1998		
<b>DEPARTMENT OF HIGHER EDUCATION</b>								
<b>(continued):</b>								
<u>Southeast Missouri State University:</u>								
Current Fund	\$	15,009,404	54,978,678	48,889,972	18,373,235		Cash,TI,Rec	18,373,235
Transfers			5,587,075	8,311,950				
Loan Fund		3,788,862	266,688	271,034	3,848,330		Cash,Rec	3,848,330
Transfers			63,814					
Endowment and Similar Funds		4,050,439	58,424	0	4,144,550		TI	4,144,550
Transfers			35,687					
Plant Fund		148,509,824	582,657	5,804,461	145,894,519		Cash,Rec, Land,Bldg,Eq	145,894,519
Transfers			4,688,049	2,081,550				
Agency Fund		63,710	447,774	434,385	77,099		Cash	77,099
<u>Southwest Missouri State University:</u>								
<u>General Operating Fund:</u>								
Undesignated Fund	\$	12,890,202	41,392,097	40,716,721	13,565,578		TI,Inv,Pre Exp	13,565,578
Designated Fund		3,088,778	10,098,045	9,317,182	3,869,641		TI,Inv,Pre Exp	3,869,641
<u>Auxiliary Enterprises:</u>								
Bookstore		877,480	4,664,781	4,935,162	607,099		TI,Inv,Pre Exp,Rec	607,099
Parking		926,527	1,915,477	1,672,387	1,169,617		TI,Inv,Pre Exp,Rec	1,169,617
Athletics		2,224,250	1,133,586	2,863,626	494,210		TI,Inv,Pre Exp,Rec	494,210
Housing		5,184,063	14,401,494	13,819,779	5,765,778		TI,Inv,Pre Exp,Rec	5,765,778
Hammons Student Center		89,612	1,349,363	903,926	535,049		TI,Inv,Pre Exp,Rec	535,049
Performing Arts Center		318,343	430,937	400,880	348,400		TI,Inv,Pre Exp,Rec	348,400
Student Health Center		352,996	1,796,073	1,862,867	286,202		TI,Inv,Pre Exp,Rec	286,202
Restricted Fund		828,954	15,293,626	14,099,793	2,022,787		Rec	2,022,787
West Plains Fund		967,688	5,474,534	5,288,253	1,153,969		TI,Inv,Rec,Pre Exp	1,153,969

See page 123 for explanation of references on balances and assets types.

Unaudited

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 1998**

Name of Fund or Source	Balance		Expenditures	Balance		Type of Asset (b)	Asset Value
	June 30, 1997	Receipts		June 30, 1998	(a)		
<b>DEPARTMENT OF HIGHER EDUCATION (continued):</b>							
<u>Truman State University</u>							
Current Funds - Unrestricted	\$ 13,509,720	51,532,386	59,378,672	5,663,434	Cash,TI,Inv,Rec	5,663,434	
Current Funds - Restricted	228,592	3,182,148	3,182,171	182,569	Cash,Rec	182,569	
Loan Fund	3,307,840	219,801	58,633	3,469,008	Cash,Rec	3,469,008	
Quasi-Endowment Fund	5,410,828	6,301,615	351,615	11,360,828	Cash,TI	11,360,828	
Plant Fund	14,852,507	9,134,698	6,132,504	17,854,701	Cash,TI,Rec,CWIP	17,854,701	
Development Fund Corporation:							
Loan Fund	1,395,107	74,610	6,990	1,462,727	Cash,TI,Rec	1,462,727	
Endowment Fund	6,337,393	1,423,100	712,268	7,048,225	Cash,TI,Rec	7,048,225	
<u>University of Missouri:</u>							
General Operating Fund	\$ 44,714,000	297,545,000	297,811,000	44,448,000	Cash,TI,Rec,Inv	88,346,000	
Unrestricted Designated Fund:							
Sales and Services of Hospital	37,021,000	242,345,000	251,364,000	28,002,000			
Auxiliary Enterprises	2,293,000	101,727,000	101,247,000	2,773,000			
Service Operations	5,119,000	119,997,000	116,475,000	8,641,000			
Other	78,410,000	167,320,000	181,465,000	64,265,000			
Total Unrestricted Designated Fund	122,843,000	631,389,000	650,551,000	103,681,000	Cash,TI,Rec,Inv	223,591,000	
Restricted Programs	53,666,000	187,850,000	177,345,000	64,171,000	Cash,TI,Rec,Inv	65,442,000	

**DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:**

<u>Division of Employment Security:</u>							
Unemployment Compensation Fund	\$ 378,575,778	374,784,620	286,517,795	466,842,603	Cash	466,842,603	
Trade Adjustment Allowance Program	51,005	4,850,657	4,919,717	(18,055)	Cash	(18,055)	
Missouri Employment and Training Program	562	136,885	139,275	(1,828)	Cash	(1,828)	
Disaster Unemployment Assistance Program	6,704	(9,377)	(2,924)	251	Cash	251	
NAFTA Assistance Program	(4,289)	1,203,445	1,238,112	(38,956)	Cash	(38,956)	

See page 123 for explanation of references on balances and assets types.

Non-Appropriated Funds

Unaudited

DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 1998

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset (b)	Asset Value
	June 30, 1997				June 30, 1998			
<b>DEPARTMENT OF MENTAL HEALTH:</b>								
Albany Regional Center	\$ 134,152		1,619,047	1,628,647	124,552	Cash	124,552	
Bellefontaine Rehabilitation Center	416,738		2,195,189	2,199,047	412,880	Cash	412,880	
Central Kansas City Regional Center	35,071		6,047	41,118	0	Cash	0	
Central Missouri Regional Center	251,283		3,221,859	3,308,935	164,207	Cash	164,207	
Cottonwood Residential Treatment Center	641		12,914	12,851	704	Cash	704	
Fulton State Hospital	369,052		2,316,520	2,312,343	373,229	Cash	373,229	
Great Rivers Mental Health Services	76		554	630	0	Cash	0	
Hannibal Regional Center	111,309		2,202,583	2,162,863	151,029	Cash	151,029	
Hawthorn Children's Psychiatric Hospital	220		2,631	2,528	323	Cash	323	
Higginsville Rehabilitation Center	89,213		1,161,824	1,158,213	92,824	Cash	92,824	
Joplin Regional Center	482,455		2,389,102	2,397,691	473,866	Cash	473,866	
Kansas City Regional Center	584,186		7,051,564	7,178,010	457,740	Cash	457,740	
Kirksville Regional Center	120,342		1,129,522	1,148,439	101,425	Cash	101,425	
Marshall Habilitation Center	149,004		2,026,148	1,972,704	202,448	Cash	202,448	
Metro St. Louis Psychiatric Center:								
Non-Appropriated Fund	2,987		45,096	44,778	3,305	Cash	3,305	
Total Donated Stock	14,409		0	0	14,409	CS	20,070	
Mid-Missouri Mental Health Center	26		63,695	63,677	44	Cash	44	
Nevada Habilitation Center	81,081		787,170	776,727	91,524	Cash	91,524	
Northwest Mo. Psychiatric Rehabilitation Center	413,425		1,151,387	1,410,972	153,840	Cash	153,840	
Poplar Bluff Regional Center	155,975		1,540,863	1,518,856	177,982	Cash	177,982	
Rolla Regional Center	306,317		2,256,697	2,289,863	273,151	Cash	273,151	
Sikeston Regional Center	169,066		1,493,569	1,441,318	221,317	Cash	221,317	
Southeast Mo. Mental Health	159,392		2,401,400	2,405,690	155,102	Cash	155,102	
Southeast Mo. Residential Services	41,962		391,145	386,737	46,370	Cash	46,370	
Southwest Mo. Mental Health	31,991		591,020	587,904	35,107	Cash	35,107	
Springfield Regional Center	339,906		2,207,888	2,254,999	292,795	Cash	292,795	
St. Louis Developmental Dis. Treatment Center	158,201		1,252,857	1,243,711	167,347	Cash	167,347	
St. Louis Mental Health Center	322		937	1,259	0	Cash	0	
St. Louis Regional Center	877,958		6,240,866	6,358,092	760,732	Cash	760,732	
St. Louis State Hospital	460,009		4,599,297	4,649,296	410,010	Cash	410,010	
Western Missouri Mental Health	213,762		642,468	678,421	177,809	Cash	177,809	
Woodson Children's Psychiatric Hospital	13		1	1	13	Cash	13	

See page 123 for explanation of references on balances and assets types.

Unaudited

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 1998**

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset (b)	Asset Value
	June 30, 1997				June 30, 1998	(a)		
<b>OFFICE OF ADMINISTRATION:</b>								
KC and St. Louis Earnings Tax Account	\$ 15,477		2,203,425	2,206,741	12,161		Cash,Repo	12,161
Missouri Savings Bond Account	17,000		1,356,180	1,358,088	15,092		Cash	15,092
Old Age Survivors Disability and Health Insurance Trust Fund	3,764		117,274,618	117,274,400	3,982		Cash	3,982
MO State Employees Deferred Comp. Fund	27,106		55,469,140	55,469,241	27,005		Cash	27,005
State of MO Cafeteria Plan Account	7,356		121,039	120,538	7,857		Cash	7,857
<b>DEPARTMENT OF PUBLIC SAFETY:</b>								
Missouri State Highway Patrol:								
Emergency Expense Fund	\$ 16,514		112	0	16,626		Cash	16,626
Personal Equipment Fund	8,369		131,298	130,909	8,758		Cash,Rec,Inv	23,006
Patrol Benefit Fund	48,297		2,305	3,666	46,936		Cash,CD	46,936
Missouri State Water Patrol:								
Div. of Water Safety Clothing Fund	147		10,352	10,346	153		Cash,Inv	1,479
Mo. Veteran's Home, Cape Girardeau:								
Residents Cash Fund	102,122		2,085,805	2,082,770	105,157		Cash	105,157
Fiduciary Residents Cash Fund	822		33,424	32,040	2,206		Cash	2,206
Veterans Home Foundation	48,822		158,592	109,356	98,058		Cash,CD	98,058
Mo. Veterans' Home, Mexico:								
Assistance League	106,624		114,879	89,140	132,363		Cash,CD	132,363
Residents Cash Fund	78,207		1,981,051	1,983,803	75,455		Cash	75,455
Fiduciary Residents Cash Fund	1,583		73,868	73,684	1,767		Cash	1,767
Mo. Veterans' Home, Mt. Vernon:								
Assistance League	117,115		99,390	112,706	103,799		Cash,CD	103,799
Residents Cash Fund	140,992		1,390,079	1,420,485	110,586		Cash	110,586
Fiduciary Residents Cash Fund	625		36,926	35,151	2,400		Cash	2,400
Mo. Veterans' Home, St. James:								
Assistance League	286,544		47,048	47,635	285,957		Cash,CD	285,957
Residents Cash Fund	115,251		1,614,004	1,587,002	142,253		Cash	142,253
VA Fiduciary Fund	5,203		52,402	56,248	1,357		Cash	1,357
Social Security Beneficiaries Account	22,709		11,505	33,231	983		Cash	983

See page 123 for explanation of references on balances and assets types.

Non-Appropriated Funds

Unaudited

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 1998**

Name of Fund or Source	Balance		Receipts		Expenditures		Balance		Type of Asset (b)	Asset Value
	June 30, 1997	June 30, 1998					June 30, 1998	(a)		
<b>DEPARTMENT OF PUBLIC SAFETY (continued):</b>										
Mo. Veterans' Home, St. Louis:										
Residents Cash Fund	180,361	206,909	2,877,708	2,851,160					Cash	206,909
Veterans Home Committee	20,479	41,187	166,460	145,752					Cash	41,187
<b>RETIREMENT SYSTEMS:</b>										
Mo. State Employees Retirement System	\$ 3,920,706,602	4,581,582,681	814,659,216	153,783,137					Cash,Rec,TI,Eq	5,093,931,944
Administrative Law Judges and Legal										
Advisors Retirement System	9,699,234	11,189,205	2,178,211	688,240					Cash,Rec,TI,Eq	12,439,199
Judicial Plan	0	0	11,433,457	11,433,457					-----	0
Mo. State Employees Medical Care Plan,										
Life and LTD Insurance Program	234,728	246,245	17,202,507	17,190,990					Rec,TI	2,019,943

**DEPARTMENT OF REVENUE (c)**

**DEPARTMENT OF SOCIAL SERVICES:**

Division of Youth Services:										
Northeast Community Treatment										
Center Canteen Fund	\$ 279	406	1,139	1,012					Cash,Inv	443
Hogan Street Regional Youth										
Center Canteen Fund	582	724	430	288					Cash	724
Babler Lodge Canteen Fund	393	431	299	261					Cash	431
Camp Avery Park Camp Canteen Fund	2,456	1,058	258	1,656					Cash	1,058
Lewis and Clark	82	230	153	5					Cash	230
Fort Bellefontaine Campus	134	0	0	134					Cash	0
Excel School Canteen Fund	158	145	245	258					Cash	145
Datema House Canteen Fund	120	132	51	39					Cash	132

See page 123 for explanation of references on balances and assets types.

Unaudited

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 1998**

Name of Fund or Source	Balance		Receipts	Expenditures	Balance		Type of Asset (b)	Asset Value
	June 30, 1997				June 30, 1998	(a)		
<b>DEPARTMENT OF TRANSPORTATION:</b>								
Local Fund								
Mo. Dept. of Trans. and Mo. State Hwy. Patrol Insurance Plan	\$ 16,936,977		14,997,989	13,969,960	17,965,006	Cash		17,965,006
Mo. Dept. of Trans. Comm. Self Ins. Plan-Cash	19,942,011		67,382,803	75,509,275	11,815,539	Cash,TB,Rec		11,815,539
Mo. Dept. of Trans. Comm. Self Ins. Plan-Investmen	899,277		23,608,170	24,221,200	286,247	Cash		286,247
Mo. Dept. of Trans. Comm. Self Ins. Plan-Escrow	21,996,696		2,739,023	1,681,979	23,053,740	TB		23,053,740
Mo. Dept. of Trans. Comm. Self Ins. Plan-Rcvbls.	210,000		0	0	210,000	TB		210,000
Mo. Dept. of Trans. Finance Corp.-Highway	328,260		1,327,532	1,289,313	366,479	Rec		366,479
Mo. Dept. of Trans. Finance Corp.-Second Gen.	1,208,785		29,037,318	28,410,877	1,835,226	Cash		1,835,226
Mo. Dept. of Trans. Finance Corp.-Transit	1,171,200		29,344,227	480,283	30,035,144	Cash,Rec		30,035,144
	0		9,291,305	79,978	9,211,327	Cash		9,211,327
<b>STATE TREASURER'S OFFICE:</b>								
Corrections and Mental Health: Series A 1984: Construction	\$ 116,659		6,739	287	123,111	Cash,Repo		123,111
Special Obligation Refunding Bond: Principal and Interest Reserve Fund	364,649		13,612,128	13,593,114	383,663	Cash,Repo		383,663
Depreciation and Replacement Springfield State Office Building: Enterprise State Building Special Oblig. Bonds 1988	108,576		5,988	8,576	105,988	Cash,Repo		105,988
Arbitrage Rebate Escrow	7,393,260		406,769	393,260	7,406,769	Cash,Repo		7,406,769
Arbitrage Owed to IRS Escrow	7,902		0	7,558	344	Cash,Repo		344
State Information Center: Construction Capitol East Parking Facility:	107,931		6,242	0	114,173	Cash,Repo		114,173
Depreciation and Replacement Operating Reserve	6,838		395	0	7,233	Cash,Repo		7,233
	215,564		9,733	142,036	83,261	Cash,Repo		83,261
	264,045		9,192	273,237	0	Cash,Repo		0
	211,389		11,640	27,197	195,832	Cash,Repo		195,832
<b>TOTAL NON-APPROPRIATED FUNDS</b>	<b>\$ 5,310,050,358</b>		<b>3,561,240,000</b>	<b>2,761,567,785</b>	<b>6,109,722,573</b>			<b>8,184,055,778</b>

See page 123 for explanation of references on balances and assets types.

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 1998**

(a) The indicated information for many of the agencies represent 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, 1997 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 1997 Comprehensive Annual Financial Report.

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

(c) The Department of Revenue's funds not deposited with the Office of the State Treasurer are reported in the Agency Funds section beginning on page 31. Additional information about these funds is provided in the Notes to the Financial Statements.



# State Treasurer's Report

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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, 1998**

Month	Average Daily Balance of State Funds	Average Daily Invested Balance (a)	Average Daily Percentage of State Funds Invested
July 1997	\$ 3,510,313	3,607,505	102.77%
August	3,321,510	3,412,735	102.75%
September	3,456,701	3,539,473	102.39%
October	3,442,917	3,529,640	102.52%
November	3,407,929	3,501,978	102.76%
December	3,467,376	3,548,519	102.34%
January 1998	3,503,114	3,573,658	102.01%
February	3,506,028	3,644,011	103.94%
March	3,313,387	3,453,497	104.23%
April	3,186,584	3,314,073	104.00%
May	3,500,812	3,615,949	103.29%
June	3,659,662	3,773,831	103.12%
Daily Average (b)	\$ <u>3,439,694</u>	<u>3,542,906</u>	<u>103.00%</u>

Average Return on State  
Funds Invested (c) 5.54%

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

**TREASURER OF THE STATE OF MISSOURI  
TIME DEPOSITS - GENERAL  
BALANCE IN VARIOUS BANKS  
JUNE 30, 1998**

Location	Bank	Balance
Altenburg	Peoples Bank of Altenburg	\$ 83,000
Alton	Alton Bank	545,050
Appleton City	Community First Bank	317,841
Ash Grove	Bank of Ash Grove	2,092,292
Auxvasse	United Security Bank	200,000
Belgrade	Belgrade State Bank	3,500,000
Belle	Belle State Bank	800,000
Belton	Bank 10	647,700
Bernie	1st Community Bank, Missouri	3,565,500
Bethany	Bethany Trust Co.	1,587,802
Bloomsdale	Bank of Bloomsdale	3,220,000
Blythedale	Citizens Bank	405,939
Boonville	Boonslick Bank	1,292,764
Boonville	UMB Bank, Boonville	120,870
Bowling Green	Community State Bank	3,405,500
Branson	Ozark Mountain Bank	5,000,000
Brookfield	First Missouri National Bank	150,000
Brookfield	UMB Bank, North Central	35,175
Brunswick	Chariton County Bank	231,700
Buffalo	O'Bannon Banking Company	2,267,327
Bunceton	Bunceton State Bank	143,000
Butler	BC National Banks	290,469
Cabool	Cabool State Bank	167,935
California	The Farmers and Traders Bank	317,500
Camdenton	First National Bank	50,000
Cameron	Horizon State Bank	390,045
Canton	Canton State Bank	10,000
Cape Girardeau	NationsBank, N.A.	6,222,659
Cape Girardeau	Union Planters Bank of Southeast Missouri	173,470
Carl Junction	Citizens Bank of Missouri	1,100,000
Carrollton	The First National Bank of Carrollton	100,000
Carthage	Southwest Missouri Bank	1,157,000
Caruthersville	First State Bank and Trust Company, Inc.	1,694,367
Chamois	United Bank of Chamois	876,049
Charleston	First Security State Bank	1,435,000
Chillicothe	Citizens Bank & Trust Company	6,443,461
Chillicothe	Chillicothe State Bank	850,000
Clayton	Enterprise Bank	234,500
Clayton	First National Bank of St. Louis	962,204
Clayton	Truman Bank	1,100,000

Unaudited

**TREASURER OF THE STATE OF MISSOURI  
TIME DEPOSITS - GENERAL  
BALANCE IN VARIOUS BANKS  
JUNE 30, 1998**

Location	Bank	Balance
Clinton	Citizens State Bank of Calhoun	\$ 1,095,500
Coffey	Bank of Coffey	205,217
Cole Camp	The Citizens-Farmers Bank of Cole Camp	925,987
Columbia	Boone County National Bank	477,000
Columbia	Boone National Savings and Loan Association	75,000
Columbia	First National Bank & Trust Company	76,400
Concordia	Concordia Bank	1,388,000
Crane	Stone County National Bank	340,000
Creighton	Bank of Creighton	847,000
Crocker	Bank of Crocker	1,906,621
Cuba	Peoples Bank	2,000,000
DeSoto	State Bank of Jefferson County	25,000
Edina	Citizens Bank of Edina	2,087,201
Eldon	Citizens Bank of Eldon	2,101,145
Eldorado	Community Bank of Eldorado Springs	500,000
Eldorado	Tri-County State Bank	1,587,000
Eminence	Eminence Security Bank	142,130
Eureka	Rockwood Bank	40,000
Fairport	The Bank of Fairport	176,000
Farmington	First State Community Bank	4,300,000
Fayette	Commercial Trust Company	290,000
Fayette	Exchange Bank of Missouri	300,000
Fredericktown	New Era Bank	182,000
Freeburg	Bank of Freeburg	271,000
Fulton	Bank Star One	15,500
Fulton	The Callaway Bank	1,668,902
Glasgow	Tri-County Trust Co.	1,237,466
Grandin	Bank of Grandin	50,000
Greenfield	Citizens Home Bank	1,012,074
Hale	Farmers & Merchants Bank of Hale	1,044,550
Hallsville	State Bank of Hallsville	700,000
Hamilton	The Hamilton Bank	100,000
Hannibal	Hannibal National Bank	60,000
Hannibal	MCM Savings Bank, F.S.B.	30,000
Harrisonville	Allen Bank & Trust Co.	100,000
Hayti	Bank of Hayti	1,000,000
Higginsville	First State Bank of Higginsville/Odessa	400,000
Holden	Bank of Holden	1,108,000
Holden	Farmers & Commercial Bank	817,500
Houston	First National Bank	383,530

**TREASURER OF THE STATE OF MISSOURI  
TIME DEPOSITS - GENERAL  
BALANCE IN VARIOUS BANKS  
JUNE 30, 1998**

Location	Bank	Balance
Houston	The Bank of Houston	\$ 1,559,000
Hume	Hume Bank	495,900
Iberia	Bank of Iberia	315,000
Irondale	Irondale Bank	3,551,000
Ironton	Iron County Security Bank	665,000
Jamesport	Home Exchange Bank	14,000
Jefferson City	Central Trust Bank	22,205,129
Jefferson City	The Exchange National Bank	1,938,500
Jefferson City	Jefferson Bank of Missouri	8,073,859
Jefferson City	Premier Bank	1,307,000
Jefferson City	UMB Bank, Jefferson City	270,076
Joplin	Mercantile Bank of Western Missouri	525,500
Kahoka	Kahoka State Bank	750,628
Kansas City	Central Bank of Kansas City	500,000
Kansas City	Commerce Bank, N.A.	10,411,880
Kansas City	Bannister Bank & Trust	165,000
Kansas City	Missouri Bank and Trust Company	850,000
Kansas City	Union Bank	1,885,000
Kansas City	UMB Bank, N.A.	17,384,770
Kennett	Kennett National Bank	1,283,000
Kirksville	Bank of Kirksville	6,309,525
Kirksville	Northeast Missouri State Bank	238,750
Knob Noster	First Community Bank of Johnson County	1,976,517
La Belle	The Bank of La Belle	734,126
La Grange	Farmers & Merchants Bank	200,000
Lamar	Lamar Bank & Trust Company	667,750
LaPlata	LaPlata State Bank	1,514,431
Lawson	Lawson Bank	357,000
Lebanon	Laclede County Bank	65,000
Lebanon	Central Bank	799,800
Lees Summit	First National Bank of Missouri	1,906,200
Lewistown	United State Bank	1,878,000
Lexington	Lafayette County Bank of Lexington/Wellington	175,000
Licking	Peoples Security Bank	354,250
Lincoln	Farmers Bank of Lincoln	2,097,000
Linn	Linn State Bank	2,751,370
Linn	Mid America Bank	593,450
Macon	Macon-Atlanta State Bank	241,100
Macon	Mercantile Bank of North Central Missouri	5,117,622
Madison	Madison Hunnewell Bank	1,325,000

Unaudited

**TREASURER OF THE STATE OF MISSOURI  
TIME DEPOSITS - GENERAL  
BALANCE IN VARIOUS BANKS  
JUNE 30, 1998**

Location	Bank	Balance
Maplewood	Citizens National Bank of Greater St. Louis	\$ 8,012,400
Marceline	Regional Missouri Bank	1,030,000
Marshall	Community Bank of Marshall	60,000
Maryville	Bank Midwest, N.A.	1,079,550
Maryville	First Bank, CBC	3,205,255
Maysville	Independent Farmers Bank	1,375,860
Memphis	Mercantile Bank of Memphis	2,152,000
Metz	Metz Banking Co.	282,000
Mexico	First National Bank of Audrain County	886,000
Mexico	Martinsburg Bank and Trust	1,012,000
Moberly	Bank of Cairo & Moberly	656,000
Moberly	City Bank and Trust Company	400,000
Monroe City	UMB Bank, Northeast	3,353,643
Monticello	Bank of Monticello	1,990,456
Montrose	Montrose Savings Bank	219,100
Mount Vernon	First National Bank	165,900
Mountain Grove	Sun Security Bank of America	1,288,415
Neosho	Community Bank and Trust	376,000
Nevada	First National Bank	1,892,976
Nevada	Heritage State Bank	215,000
New Haven	Citizens Bank	1,185,725
Norborne	Citizens Bank of Norborne	1,458,400
North Kansas City	Norbank	1,040,000
Odessa	Bank of Odessa	100,000
Oregon	Zook & Roecker State Bank	100,000
Osage Beach	Central Bank of Lake of the Ozarks	4,335,000
Osceola	St. Clair County State Bank	1,391,117
Ozark	Ozark Bank	1,000,000
Ozark	Union Planters Bank of Southwest Missouri	1,725,000
Palmyra	Palmyra State Bank	1,417,374
Paris	Paris National Bank	604,000
Park Hills	Bank of the LeadBelt	700,000
Perry	Perry State Bank	1,546,602
Perryville	The Bank of Missouri	523,485
Poplar Bluff	First Midwest Bank of Poplar Bluff	20,000
Poplar Bluff	First Missouri State Bank	1,199,776
Poplar Bluff	Mercantile Bank of Southeast Missouri	8,825,870
Portageville	Farmers Bank of Portageville	1,000,000
Purdy	First State Bank of Purdy	2,188,945
Rich Hill	Security Bank	850,000

**TREASURER OF THE STATE OF MISSOURI  
TIME DEPOSITS - GENERAL  
BALANCE IN VARIOUS BANKS  
JUNE 30, 1998**

Location	Bank	Balance
Richmond	Mercantile Bank of Missouri Valley	\$ 403,560
Richmond	The State Bank	210,000
Rock Port	Citizens Bank & Trust	1,189,000
Rolla	Central Federal Savings & Loan Association of Rolla	100,000
Rolla	Phelps County Bank	2,335,000
Rosendale	Farmers State Bank of Northern Missouri	1,205,004
Salem	Bank of Salem	400,000
Salem	Dent County Bank & Trust Company	128,834
Salisbury	Merchants & Farmers Bank	60,000
Sedalia	Central Bank of Missouri	35,000
Sedalia	Community Bank of Pettis County	1,406,200
Sedalia	Third National Bank	1,284,454
Sikeston	First National Bank of the Mid-South	20,862,500
Silex	Silex Banking Co.	815,000
Sparta	The Citizens Bank of Sparta	506,000
Springfield	Empire Bank	4,346,300
Springfield	Great Southern Bank	10,923
Springfield	Liberty Bank	1,671,000
Springfield	Mercantile Bank of South Cental Missouri	3,571,358
Springfield	UMB Bank Southwest	2,080,799
Stanberry	Farmers State Bank	544,527
Steele	Bank of the BootHeel	1,400,000
Stockton	Sac River Valley Bank	3,287,635
Stover	Sun Security Bank of Mid-America	383,521
Strafford	The Greene County Bank	2,000,000
Sturgeon	Sturgeon State Bank	146,500
St. Clair	The Farmers & Merchants Bank	1,000,000
St. Elizabeth	Bank of St. Elizabeth	95,000
St. Joseph	Provident Bank, FSB	1,500,000
St. Joseph	Mercantile Bank	5,962,000
St. Louis	Allegiant Bank	656,000
St. Louis	Bremen Bank and Trust Co.	2,500,000
St. Louis	Concord Bank	2,586,367
St. Louis	Lindell Bank & Trust Company	95,000
St. Louis	Magna Bank, N.A.	21,312,500
St. Louis	Mercantile Bank, N.A.	32,606,998
St. Louis	Missouri State Bank & Trust Company	2,836,000
St. Louis	First Bank	16,269
St. Louis	South Side National Bank in St. Louis	4,000,000
St. Louis	Southwest Bank of St. Louis	125,000

Unaudited

**TREASURER OF THE STATE OF MISSOURI  
TIME DEPOSITS - GENERAL  
BALANCE IN VARIOUS BANKS  
JUNE 30, 1998**

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
St. Peters	Duchesne Bank	\$ 100,000
Ste. Genevieve	Bank of Ste. Genevieve	65,000
Sugar Creek	Sterling National Bank	4,000,000
Sullivan	Bank of Sullivan	95,280
Summersville	First National Bank	728,086
Sunrise Beach	Community Bank of the Ozarks	313,500
Sunset Hills	Cass Bank and Trust Company	45,000
Sweet Springs	First Community Bank-FCB	550,000
Thayer	Bank of Thayer	1,069,145
Union	United Bank of Union	2,100,000
University City	Royal Banks of Missouri	3,503,000
Urbana	The Bank of Urbana	1,038,366
Viburnum	Quad County State Bank	410,000
Vienna	Maries County Bank	673,000
Warrensburg	Bank of Warrensburg	400,000
Warrensburg	UMB Bank, Warrensburg	56,500
Washington	Bank of Washington	5,100,000
Washington	Mercantile Bank of Central Missouri	25,935,806
West Plains	Missouri Southern Bank	29,500
Weston	Bank of Weston	630,000
Wright City	Farmers & Merchants Bank of Wright City	67,000
Wyaconda	Peoples Bank	688,836
<b>TOTAL</b>		<b>\$ <u>421,840,092</u></b>

State Treasurer's Report

Unaudited

TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR YEAR ENDED JUNE 30, 1998

Fund	Balance		Receipts		Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements		Balance June 30, 1998
	June 30, 1997	\$	June 30, 1997		By Transfer	By Warrant	By Transfer	By Warrant	By Transfer		
General Revenue	1,410,053,968		6,549,438,287		329,936,522	4,464,734,837	2,368,726,692	1,455,967,248			1,455,967,248
Abandoned Fund Account	851,738		16,073,254		972,767	4,400,500	12,821,790	675,469			675,469
Abandoned Mine Reclamation	425,633		92,583		0	0	1,020	517,196			517,196
Academic Scholarship	0		205,165		14,400,000	14,515,000	0	90,165			90,165
ADA Compliance	8,569,727		34		0	4,923,175	64,564	3,582,022			3,582,022
Adjutant General-Federal	991,748		11,266,007		0	8,928,791	1,159,909	2,169,055			2,169,055
Adjutant General Revolving	201,779		50,750		0	33,701	3,320	215,508			215,508
Agriculture Development	44,117		628,885		0	558,302	63,256	51,444			51,444
Aid to Dependent Children Federal	15,475,075		179,227		0	(112,603)	15,766,882	23			23
Alternative Care Trust	1,917,931		8,653,458		0	8,848,214	0	1,723,175			1,723,175
Animal Care Reserve	187,238		266,859		0	215,861	63,126	175,110			175,110
Animal Health Laboratory Fees	148,995		298,329		0	260,951	20,491	165,882			165,882
Apple Merchandising	9,541		5,184		288	3,936	288	10,789			10,789
Aquaculture Marketing Development	0		10,837		1,117	9,922	1,117	915			915
Asbestos Fee Subaccount	946,611		337,499		0	254,681	104,517	924,912			924,912
Athletic	135,080		356,416		0	0	189,027	302,469			302,469
Attorney General's Anti-Trust	539,006		332,771		125,000	200,966	32,032	763,779			763,779
Attorney General's Court Costs	19,782		9,899		140,000	159,517	708	9,456			9,456
Attorney General's Federal and Other	3,951		702,673		0	588,946	117,678	0			0
Aviation Trust	351,216		480,365		0	385,303	26,331	419,947			419,947
Babler State Park	795,267		335,811		0	215,490	37,158	878,430			878,430
Bingo Proceeds for Education	6,402,442		4,384,175		0	2,077,887	8,490	8,700,240			8,700,240
Blind Pension	2,481,181		16,803,989		4,647,158	15,241,511	5,643,617	3,047,200			3,047,200
Board of Accountancy	1,562,364		623,635		0	354,283	492,312	1,339,404			1,339,404
Board of Barber Examiners	211,982		175,563		0	122,048	83,466	182,031			182,031
Board of Chiropractic Examiners	214,354		271,057		0	220,056	84,036	181,319			181,319
Board of Cosmetology	1,405,102		2,103,696		0	679,853	610,305	2,218,640			2,218,640
Board of Embalmers and Funeral Directors	309,368		468,032		0	256,781	212,989	307,630			307,630
Board of Geologist Registration	61,214		98,735		0	0	96,501	63,448			63,448
Board of Optometry	104,829		124,604		0	73,856	49,765	105,812			105,812
Board of Pharmacy	777,258		1,118,388		0	547,655	397,020	950,971			950,971
Board of Podiatry	64,801		51,905		0	32,635	18,400	65,671			65,671
Board of Registration for Healing Arts	4,699,621		3,516,110		0	2,024,006	1,107,519	5,084,206			5,084,206
Budget Stabilization	121,444,843		6,823,161		0	0	98,559	128,169,445			128,169,445
Cash Operating Reserve-General Revenue	245,143,210		13,953,430		3,587,609	0	698,934	261,985,315			261,985,315

Unaudited

TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR YEAR ENDED JUNE 30, 1998

Fund	Balance		Receipts		Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements		Balance June 30, 1998
	June 30, 1997	\$			By Transfer		By Warrant	By Transfer			
Central Check Mailing Service Revolving	32,960		0	49,651	59,218	153				23,240	
Chemical Emergency Preparedness	924,762		687,261	0	713,250	84,141				814,632	
Child Labor Enforcement	0		45,915	0	44,954	422				539	
Child Support Enforcement Collections	3,969,118		19,956,281	0	16,153,882	3,206,684				4,564,833	
Children's Service Commission	14,424		858	0	0	158				15,124	
Children's Trust	3,927,445		1,786,246	150,838	2,364,448	165,553				3,334,528	
Clinical Social Workers	613,039		282,363	0	0	268,402				627,000	
Coal Mine Land Reclamation	2,104,022		132,818	0	1,415,250	36,514				785,076	
Committee for Deaf Certification of Interpreters	12,314		57,452	0	38,134	18,301				13,331	
Committee of Professional Counselors	334,100		317,889	0	0	239,351				412,638	
Commodity Council Merchandising	490,697		9,799,546	535,649	9,794,161	547,976				483,755	
Compulsive Gamblers	163,312		165,000	0	75,273	21,561				231,478	
Concentrated Animal Feeding	0		25,086	0	0	0				25,086	
Confederate Memorial Park	105,137		5,940	0	0	303				110,774	
Conservation Commission	20,905,807		125,164,520	0	122,216,184	10,523,620				13,330,523	
County Aid Road Trust	115		0	100,707,650	100,138,002	569,648				115	
Crime Victims' Compensation	7,965,771		4,491,012	45	4,436,885	330,173				7,689,770	
Criminal Justice Network/Tech	0		146,472	401,980	83,171	0				465,281	
Criminal Record System	2,097,509		2,164,400	0	1,618,353	89,945				2,553,611	
Crippled Children	208,075		148,336	0	119,349	255				236,807	
Deaf Relay Service	4,949,678		5,045,207	0	4,190,737	268,275				5,535,873	
Debt Offset Escrow	1,660,351		49,569	5,926,340	5,681,431	44,603				1,910,226	
Dept. of Agriculture-Federal	36,822		631,834	0	560,293	66,076				42,287	
Dept. of Corrections-Federal	2,766,766		8,821,757	0	9,336,203	276,019				1,976,301	
Dept. of Economic Dev. Administrative	133,766		108,088	1,665,833	1,429,723	454,724				23,240	
Dept. of Economic Dev.-Comm. Dev. Block Grant Admin.	10,065		768,011	0	578,035	170,839				29,202	
Dept. of Economic Dev.-Comm. Dev. Block. Grnt. Pass-thru	1,113		35,813,949	0	35,020,963	0				794,099	
Dept. of Economic Dev.-Council Arts Federal and Other	58,451		526,752	0	419,509	74,002				91,692	
Dept. of Economic Dev.-Federal and Other	12,194		294,940	0	225,877	52,352				28,905	
Dept. of Economic Dev.-Missouri Council Arts Fed. and Other	130		0	46,282	0	46,282				130	
Dept. of Economic Dev.-Women's Council-Federal	9,421		49,790	0	37,842	7,606				13,763	
Dept. of Elementary and Secondary Education-Fed. and Other	4,139,133		387,357,425	0	387,220,964	2,020,383				2,255,211	
Dept. of Health Document Services	117,094		197,630	0	104,446	128,889				81,389	
Dept. of Health-Donated	39,288		487,508	0	481,263	9,554				35,979	
Dept. of Health-Federal	3,576,866		175,317,842	0	170,206,513	6,201,704				2,486,491	

State Treasurer's Report

Unaudited

TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR YEAR ENDED JUNE 30, 1998

Fund	Balance June 30, 1997	Receipts		Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements		Balance June 30, 1998
		By Transfer	By Warrant	By Transfer	By Warrant	By Transfer	By Warrant			
Dept. of Higher Education-Federal	\$ 2,971	1,752,600	737,817	0	0	1,017,253	501	1,017,253	501	7,608,108
Dept. of Insurance Dedicated	6,879,262	7,664,251	5,034,082	0	0	1,901,323	7,608,108	1,901,323	7,608,108	5
Dept. of Labor and Industrial Relations-Crime Victims Fed.	2,363	1,396,779	1,399,137	0	0	0	0	0	0	993,753
Dept. of Mental Health-Federal	1,024,516	38,202,201	37,783,353	350,000	0	799,611	17,997,199	799,611	17,997,199	6,248,204
Dept. of Natural Resources-Air Pollution Fee	17,029,874	6,981,797	4,223,728	638	0	1,791,382	0	1,791,382	0	168,612
Dept. of Natural Resources-Federal and Other	6,754,660	25,221,514	22,440,539	1,263	0	3,288,694	6,248,204	3,288,694	6,248,204	1,671,251
Dept. of Natural Resources-Cost Allocation	505,621	747	5,572,543	6,998,050	0	1,555,271	225,264	1,555,271	225,264	306,779
Dept. of Natural Resources-Protection	414,964	30,168	252,495	0	0	24,025	306,779	24,025	306,779	1,383,199
Dept. of Public Safety-Federal	438,000	30,181,051	28,036,477	2,435	0	913,758	123,986	913,758	123,986	2,529,585
Dept. of Public Safety-Highway Safety	103,017	3,409,829	3,128,258	0	0	159,324	563,673	159,324	563,673	385,714
Dept. of Revenue-Federal	92,139	306,919	87,415	0	0	4,864	306,779	4,864	306,779	1,383,199
Dept. of Revenue Information	2,071,945	3,137,262	942,147	0	0	2,883,861	1,383,199	2,883,861	1,383,199	123,986
Dept. of Social Services-Admin. Trust	409,227	545,197	161,666	0	0	668,772	123,986	668,772	123,986	2,529,585
Dept. of Social Services-Educational Improvement	1,837,069	3,307,877	2,265,978	0	0	349,383	563,673	349,383	563,673	385,714
Dept. of Social Services-Federal and Other	432,880	26,962,318	22,827,067	500,000	0	4,504,458	385,714	4,504,458	385,714	8
Dept. of Transportation-Federal and Other	236,924	31,064,397	30,813,611	51,966	0	153,962	385,714	153,962	385,714	1,599
Design and Construction-Donated	69	0	0	0	0	61	8	61	8	91,089
Division of Aging Donations	1,599	0	0	0	0	0	1,599	0	1,599	1,286,012
Division of Aging Elderly Home Delivered Meals Trust	33,760	19,892	49,225	89,204	0	2,542	91,089	2,542	91,089	201,775
Division of Aging Federal and Other	1,144,829	45,701,735	42,151,770	0	0	3,408,782	1,286,012	3,408,782	1,286,012	12,670,787
Division of Credit Unions	165,922	832,926	603,163	0	0	193,910	201,775	193,910	201,775	255,948
Division of Family Services-Administrative	20,317,294	354,659,534	334,071,271	701,078	0	28,935,848	12,670,787	28,935,848	12,670,787	1,677,342
Division of Family Services-Donations	104,625	189,051	37,112	0	0	616	315,394	616	315,394	19,115
Division of Finance	998,299	7,337,570	5,043,785	0	0	1,614,742	19,115	1,614,742	19,115	66,582
Division of Job Development and Training	173,792	44,723,557	44,005,748	0	0	576,207	2,597,749	576,207	2,597,749	9,900
Division of Labor Standards-Federal	8,175	664,419	542,204	0	0	111,275	356,169	111,275	356,169	1,139,768
Division of Savings and Loan Supervision	40,617	38,635	0	0	0	12,670	200,767	12,670	200,767	19,055,453
Division of Tourism Suppl. Revenue	2,343,319	49,356	9,527,755	10,091,229	0	358,400	19,055,453	358,400	19,055,453	5,344,864
Division of Veterans Affairs-Federal	120,075	687,239	797,414	0	0	0	5,344,864	0	5,344,864	958,262
Division of Youth Services-Federal and Other	613,928	8,282,768	6,963,560	0	0	1,576,967	1,463,130	1,576,967	1,463,130	0
Economic Development Reserve	1,236,069	0	96,301	0	0	0	0	0	0	0
Endowed Care Cemetery	428,045	141,131	0	0	0	368,409	200,767	368,409	200,767	0
Energy Set-Aside Program	17,325,892	2,874,915	964,542	0	0	180,812	19,055,453	180,812	19,055,453	0
Escheats	5,682,486	943,627	322,987	0	0	958,262	5,344,864	958,262	5,344,864	0
Excellence in Education	1,819,364	1,852,844	1,978,265	0	0	230,813	1,463,130	230,813	1,463,130	0

Unaudited

TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR YEAR ENDED JUNE 30, 1998

Fund	Balance June 30, 1997		Receipts		Interagency Billings & Receipts By Transfer		Disbursements By Warrant		Interagency Billings & Disbursements By Transfer		Balance June 30, 1998
	\$										
Facilities Maintenance Reserve	0		95,631		5,000,000		195,806		163		4,899,662
Fair Share	2,293,509		24,960,822		0		25,070,948		1,545,702		637,681
Family Support Loan Program	147,592		91,011		0		101,286		386		136,931
Federal and Other	8,391		282,023		0		222,249		0		68,165
Federal Drug Seizure	386,019		1,218,103		1,486		513,380		1,942		1,090,286
Federal Reimbursement Allowance	40,308,215		315,662,262		132,774,213		320,962,936		133,197,558		34,584,196
Federal Surplus Property	1,192,200		2,136,238		0		1,546,317		294,385		1,487,736
FEMA-Crime Insurance Program	0		181,387		10,456		175,669		16,174		0
Firing Range Fee	1,469		0		0		0		34		1,435
Food Stamp EBT Settlement	451,795		197,329,125		500,000		191,669,192		500,000		6,111,728
Fourth State Building B&J Ser. A95	6,019,271		311,714		5,394,268		5,696,820		10,924		6,017,509
Fourth State Building Ser. A95	123,747		0		0		123,747		0		0
Fourth State Building B&J Ser. A96	10,113,814		526,591		9,304,811		9,741,062		0		10,204,154
Fourth State Building Ser. A96	95,452,316		4,050,880		0		73,028,618		166,975		26,307,603
Fourth State Building A98	0		50,159,134		0		97		0		50,159,037
Fourth State Building B&J Ser. A98	0		9		3,637,100		0		0		3,637,109
Gaming Commission	55,947,319		51,396,358		0		13,314,072		55,144,233		38,885,372
Gaming Commission Bingo	139,176		113,077		0		65,253		130,662		56,338
Gaming Proceeds for Education	4,733,871		144,490,379		0		10,213,949		133,401,498		5,608,803
General Revenue Reimbursements	48,436,550		57,328,653		103,873		28,539,066		11,298,064		66,031,946
Governor's Committee on Employment of the Handicapped-Fed.	126,875		810,271		1,553		648,881		70,645		219,173
Grade Crossing	247,547		0		0		93,475		366		153,706
Grade Crossing Safety Account	3,587,201		1,087,828		0		474,283		65,138		4,135,608
Grain Inspection Fees	769,733		1,506,416		84,420		1,253,823		368,583		738,163
Handicapped Children's Trust	1,072		0		0		0		0		1,072
Hazardous Waste	143,634		1,174,804		0		793,954		359,595		164,889
Hazardous Waste Remedial	5,196,767		2,103,786		0		2,318,696		1,226,772		3,755,085
Health Access Incentive	1,620,413		47,736		4,301,589		4,575,833		61,353		1,332,552
Health Initiatives	22,535,055		32,708,182		0		25,885,623		9,692,795		19,664,819
Health Spa Regulatory	61,100		5,400		0		0		411		66,089
Hearing Instrument Specialist	63,457		71,590		4,785		0		76,223		63,609
Highway Patrol Academy	154,670		383,617		0		329,706		10,050		198,531
Highway Patrol Inspection	1,954,321		1,088,625		0		99,480		52,531		2,890,935
Highway Patrol Motor Vehicle Revolving	3,433,302		5,119,038		0		4,757,570		243,483		3,551,287
Highway Revenue Generating	3,623		0		0		0		0		3,623

State Treasurer's Report

Unaudited

TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR YEAR ENDED JUNE 30, 1998

Fund	Balance	Receipts		Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements		Balance June 30, 1998
	June 30, 1997	Receipts	By Transfer	By Warrant	By Transfer	By Warrant	By Transfer	By Transfer		
Historic Preservation Revolving	\$ 280,151	42,448	0	51,054	21,732					249,813
House of Representatives Revolving	37,472	29,286	0	25,186	29,597					11,975
Human Rights Commission-Federal	266,036	721,367	0	401,558	126,831					459,014
Independent Living Center	330,152	215,370	0	188,632	8,076					348,814
Inmate Incarcerated Reimbursement Account Revolving	74,445	55,129	0	0	617					128,957
Inmate Revolving	1,664,412	3,467,995	0	2,887,844	422,227					1,822,336
Insurance Examiners	704,343	6,621,303	339,355	5,843,523	1,322,227					499,251
International Trade Show Revolving	38,040	44,390	0	71,053	3,255					8,122
Landscape Architectural Council	42,812	22,445	0	0	24,720					40,537
Legal Defense and Defender	79,569	654,933	0	426,775	43,436					264,291
Lieutenant Governor-Federal and Other	2,601	2,920,418	0	2,663,170	12,225					247,624
Light Rail Safety	0	3,000	0	114	606					2,280
Livestock Brands	7,657	30,495	0	27,323	2,116					8,713
Livestock Dealer Law Enforcement and Administration	4,001	6,293	0	2,602	184					7,508
Livestock Sales and Markets Fees	3,515	13,800	0	8,172	1,739					7,404
Local Records Preservation	1,476,824	1,402,902	0	1,227,754	250,632					1,401,340
Lottery Enterprise	13,774,482	265,653,707	0	112,816,506	149,168,605					17,443,078
Lottery Reserve	45,376,114	61,235	147,134,560	125,732,599	3,008,828					63,830,482
Mammography	143,851	91,434	0	40,735	15,054					179,496
Manufactured Housing	790,420	535,665	0	484,050	148,005					694,030
Marketing Development	193,794	521,750	0	421,544	51,619					242,381
MCSAP/Division of Transportation-Federal	158,193	516,319	0	437,230	61,092					176,190
Medical School Loan Repayment Program	93,735	62,711	0	10,000	0					146,446
Mental Health Central Supply	624,346	1,000	136	624,482	0					1,000
Mental Health Earnings	922,332	1,518,350	0	1,654,653	122,207					663,822
Mental Health Housing Trust	4,019	176	0	(250)	250					4,195
Mental Health Institution Gift Trust	3,975,670	5,241,787	4,093	533,379	5,149,331					3,538,840
Mental Health-PSD-General Revenue	426,136	750,541	986,981	917,535	447,068					799,055
Meramac-Onondaga State Parks	892,816	50,259	0	13,954	6,174					922,947
Merchandising Practices Revolving	2,050,751	836,491	0	448,943	151,477					2,286,822
Metallic Minerals Waste Management	214,991	94,108	0	67,482	35,332					206,285
Microfilming Service Revolving Trust	32,488	3,391	0	0	42					35,837
Mined Land Reclamation	1,975,801	1,983,058	0	300,662	96,458					3,561,739
Missouri Air Pollution Control	982,130	950,167	0	674,554	216,052					1,041,691
Missouri Arts Council	8,513,606	646,287	4,328,383	2,459	1,462					13,484,355

Unaudited

TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR YEAR ENDED JUNE 30, 1998

Fund	Balance		Receipts		Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements		Balance June 30, 1998
	June 30, 1997	\$	1,037	184,978	By Transfer	By Warrant	By Transfer	By Transfer			
Missouri Board of Occupational Therapy	0		1,037	184,978	0	0	64,238	121,777			
Missouri Breeders	72,028		3,976	0	4,000	0	212	71,792			
Missouri Business Mod. and Sud. Resp. Job Ret.	2,159,428		0	1,498,650	576,585	0	0	3,081,493			
Missouri Capital Access Program	242,500		0	0	0	0	0	242,500			
Missouri Community College Job Training Program	651,542		7,791,944	0	8,443,486	0	0	0			
Missouri Consolidated Health Care Plan Benefit	0		0	85,069,648	85,069,648	0	0	0			
Missouri Dental Board	428,688		656,238	0	471,011	222,702	0	391,213			
Missouri Disaster	151,142		10,401,755	9,595	10,120,286	26,340	0	415,866			
Missouri Health Care Providers	191,693		13,270	0	0	204,892	71	0			
Missouri Horse Racing Commission	88		0	0	0	88	0	0			
Missouri Housing Trust	3,750,404		4,218,072	0	3,750,404	186,881	0	4,031,191			
Missouri Humanities Council Trust	100,687		10,445	194,000	100,000	0	0	205,132			
Missouri Job Development	3,913,201		0	11,104,710	14,470,967	57,851	0	489,093			
Missouri Main Street Program	97,000		0	72,750	67,942	0	0	101,808			
Missouri National Guard Training Site	66,140		210,523	0	191,367	9,642	0	75,654			
Missouri Office of Prosecution Services	31,995		194,107	0	131,345	41,019	0	53,738			
Missouri Prospective Teachers Loan	16,039		240	0	0	85	0	16,194			
Missouri Public Health Services	527,318		1,840,052	0	1,297,546	183,358	0	886,466			
Missouri Real Estate Commission	2,693,098		1,534,109	0	800,666	741,536	0	2,685,005			
Missouri Rehabilitation Center	103		0	0	0	103	0	0			
Missouri State Employees Deferred Comp. Incentive Plan	0		52,025	10,490,702	10,541,300	1,427	0	0			
Missouri Student Grant Program Gift	1,299		0	0	(750)	0	0	2,049			
Missouri Technology Investment	1,232,185		0	2,723,630	3,377,338	10,920	0	567,557			
Missouri Veterans Homes	2,595,299		18,671,541	547,652	17,037,413	3,524,967	0	1,252,112			
Missouri Water Development	24,414		0	546,858	0	0	0	571,272			
Mortgage Broker Administration	0		0	0	0	0	0	0			
Motor Fuel Tax	18,909,417		947,101,470	9,114,361	132,973,886	816,240,075	0	25,911,287			
Motor Vehicle Commission	1,423,648		909,846	0	476,594	180,439	0	1,676,461			
Motorcycle Safety Trust	4,815		4,001	0	8,000	86	0	730			
Natural Resources Document Services	286,379		419,440	2,244,658	1,700,639	140,547	0	1,109,291			
Nursing Facility Federal Reimbursement Allowance	1,591,338		146,157,754	92,275,794	144,817,240	93,935,237	0	1,272,409			
Nursing Facility Quality of Care	2,377,970		998,513	1,500,000	1,782,980	179,011	0	2,914,492			
Nursing Loan Repayment	975,713		189,353	0	515,831	34,293	0	614,942			
Office of Administration - Federal	790,198		3,369,422	0	3,801,110	13,005	0	345,505			
Office of Administration Revolving Administrative Trust	10,983,478		30,185,141	67,827,704	78,863,113	18,315,892	0	11,817,318			

State Treasurer's Report

Unaudited

TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR YEAR ENDED JUNE 30, 1998

Fund	Balance June 30, 1997		Receipts		Interagency Billings & Receipts By Transfer		Disbursements By Warrant		Interagency Billings & Disbursements By Transfer		Balance June 30, 1998
	\$										
Oil and Gas Remedial	23,414	0	0	0	0	0	3,151	0	1,370	0	18,893
Organ Donor Program	475,618	367,465	367,465	0	0	0	232,493	0	4,519	0	606,071
Outstanding Schools Trust	363,106,044	18,753,804	18,753,804	374,500,000	0	0	366,484,724	0	561,955	0	389,313,169
Pansy Johnson-Travis Memorial State Gardens Trust	710,291	41,329	41,329	0	0	0	0	0	0	0	751,620
Pansy Johnson-Travis Stocks and Securities Trust	10,130	0	0	0	0	0	0	0	0	0	10,130
Parks Sales Tax	18,962,226	32,448,706	32,448,706	0	0	0	24,355,197	0	8,643,401	0	18,412,334
Peace Officers Standards and Training Commission	410,679	983,415	983,415	0	0	0	464,902	0	16,902	0	912,290
Petroleum Inspection	1,655,793	1,796,504	1,796,504	0	0	0	1,393,406	0	406,960	0	1,651,931
Petroleum Violation Escrow	22,439,695	1,761,765	1,761,765	0	0	0	2,381,415	0	452,793	0	21,367,252
Post Closure	0	48,676	48,676	211,658	0	0	220	0	0	0	260,114
Proceeds of Surplus Property Sales	195,480	1,119,276	1,119,276	267	0	0	910,054	0	83,736	0	321,233
Professional Registration Fees	167,573	10,550	10,550	4,730,424	0	0	2,063,768	0	2,812,983	0	31,796
Property Reuse	3,017,322	181,324	181,324	970,000	0	0	1,040,653	0	0	0	3,127,993
Proprietary School Bond	0	9,393	9,393	0	0	0	0	0	0	0	9,393
Public Service Commission	1,174,360	12,424,590	12,424,590	0	0	0	9,874,541	0	3,370,002	0	354,407
Railroad Expense	57,889	765,221	765,221	584	0	0	427,111	0	237,789	0	158,794
Real Estate Appraisers	767,042	277,744	277,744	0	0	0	0	0	426,678	0	618,108
Residential Mortgage Licensing	273,850	206,779	206,779	0	0	0	0	0	1,573	0	479,056
Respiratory Care Practitioners	0	245	245	0	0	0	0	0	0	0	245
Safe Drinking Water	3,156,122	2,855,220	2,855,220	0	0	0	1,653,906	0	955,044	0	3,402,392
School District Bond	7,423,243	0	0	5,833,334	0	0	6,124,080	0	0	0	7,132,497
School District Trust	59,666,556	582,834,487	582,834,487	0	0	0	585,918,912	0	2,732,952	0	53,849,179
School for the Blind Trust	6,821	1,342,812	1,342,812	0	0	0	1,267,749	0	16,000	0	65,884
School for the Deaf Trust	79	8,038	8,038	0	0	0	7,500	0	538	0	79
Scrap Tire Subaccount	4,518,297	1,768,067	1,768,067	0	0	0	892,994	0	237,431	0	5,155,939
Secretary of State-Federal	49	2,022,260	2,022,260	0	0	0	1,919,132	0	103,167	0	10
Secretary of State Institution Gift Trust	987,644	53,653	53,653	0	0	0	130,967	0	39,814	0	870,516
Secretary of State Investor Education	139,708	22,980	22,980	0	0	0	50,000	0	542	0	112,146
Secretary of State Technology Trust	2,583,796	2,300,375	2,300,375	0	0	0	2,723,638	0	143,129	0	2,017,404
Secretary of State-Wolfner State Library	540,944	29,649	29,649	0	0	0	39,785	0	137	0	530,671
Senate Revolving	114,633	13,366	13,366	0	0	0	30,060	0	77,608	0	20,331
Services to Victims	1,731,619	2,567,069	2,567,069	0	0	0	1,494,286	0	57,182	0	2,747,220
Single-Purpose Animal Facility Loan	243,744	154,112	154,112	0	0	0	51,647	0	20,056	0	326,153
Smith Memorial Endowment	385,334	21,062	21,062	0	0	0	21,022	0	1,214	0	384,160
Social Security Contributions (O.A.S.D.H.I.)	102,381	0	0	114,304,411	0	0	114,304,411	0	0	0	102,381

Unaudited

TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR YEAR ENDED JUNE 30, 1998

Fund	Balance June 30, 1997	Receipts		Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements		Balance June 30, 1998
				By Transfer	By Transfer	By Warrant	By Transfer	By Transfer	By Transfer	
Soil and Water Sales Tax	\$ 15,043,560	32,122,609	0	0	1,143,760	35,498,659	1,143,760	10,523,770		10,523,770
Solid Waste Management	13,436,424	8,070,410	0	0	993,425	9,661,577	993,425	10,851,832		10,851,832
Special Employment Security	3,786,005	829,539	167,400	0	144,194	907,412	144,194	3,731,338		3,731,338
State Auditor-Federal	921,202	446,644	0	0	97,023	405,347	97,023	865,476		865,476
State Auditor Revolving Trust	484,457	168,398	0	0	57,410	242,315	57,410	353,130		353,130
State Board of Architects, Engineers and Land Surveyors	924,704	532,475	0	0	397,898	675,735	397,898	383,546		383,546
State Board of Nursing	2,337,798	1,041,452	0	0	932,054	1,150,277	932,054	1,296,919		1,296,919
State Committee of Psychologists	623,526	354,581	0	0	282,895	0	282,895	695,212		695,212
State Court-Admin Revolving	0	6,391	0	0	0	6,310	0	81		81
State Document Preservation	20,053	9,289	0	0	0	18,504	0	10,838		10,838
State Elections Subsidy	61,361	37,062	1,200,000	0	0	1,215,372	0	83,051		83,051
State Emergency Management-Federal and Other	1,358,600	3,569,494	0	0	222,171	2,919,326	222,171	1,786,597		1,786,597
State Employee Voluntary Life Insurance	0	732,114	0	0	0	642,333	0	89,781		89,781
State Environmental Improvement Authority	92	1,632	0	0	1,724	0	1,724	0		0
State Facility Maintenance and Operation	2,250,264	233,624	19,239,095	0	1,613,784	17,959,796	1,613,784	2,149,403		2,149,403
State Fair Fees	83,206	2,741,398	502,604	0	302,076	2,955,832	302,076	69,300		69,300
State Fair Trust	830	3,890	0	0	287	4,100	287	333		333
State Forensic Laboratory	136,759	250,000	0	0	15,186	208,886	15,186	162,687		162,687
State Guaranty Student Loan	46,965,298	65,478,952	0	0	470,081	59,943,177	470,081	52,030,992		52,030,992
State Highways and Transportation Department	7,357,079	185,549,457	503,943,129	0	404,340,044	286,454,737	404,340,044	6,054,884		6,054,884
State Institutions for Gift Trust	4,728	697	0	0	0	0	0	5,425		5,425
State Land Survey Program	1,209,611	1,373,401	0	0	418,231	869,796	418,231	1,294,985		1,294,985
State Legal Expense	85,429	3,350	4,969,101	0	0	4,956,582	0	101,298		101,298
State Milk Board	209,864	1,390,580	90,600	0	115,707	1,373,850	115,707	201,487		201,487
State Parks Earnings	13,237,388	7,278,926	6,024	0	970,108	8,378,780	970,108	11,173,450		11,173,450
State Parks Revolving	132,730	431,065	16,310	0	57,472	492,307	57,472	30,326		30,326
State Public Defender Federal and Other	21,298	35,376	0	0	8,743	29,445	8,743	18,486		18,486
State Public School	57,988	8,843,480	920,803	0	0	9,308,485	0	513,786		513,786
State Retirement Contributions	0	0	144,901,143	0	0	144,901,143	0	0		0
State Road	72,188,172	498,739,638	560,209,554	0	36,600,726	994,946,835	36,600,726	99,589,803		99,589,803
State School Money	80,883,191	57,788,888	1,364,735,217	0	3,624,378	1,469,196,170	3,624,378	30,586,748		30,586,748
State Seminary	212	155,000	0	0	0	154,425	0	787		787
State Seminary Money	0	211,031	0	0	12,920	198,111	12,920	0		0
State Transportation	1,880,385	708	7,288,883	0	7,997	8,401,573	7,997	760,406		760,406
State Transportation Assistance Revolving	0	75,218	0	0	0	0	0	75,218		75,218

State Treasurer's Report

Unaudited

TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR YEAR ENDED JUNE 30, 1998

Fund	Balance		Receipts		Interagency Billings & Receipts		Disbursements		Interagency Billings & Disbursements		Balance June 30, 1998
	June 30, 1997	\$	Receipts	By Transfer	By Warrant	By Transfer	By Transfer	By Transfer			
Statewide Court Automation	2,819,871		4,389,356	0	4,447,135	507,017	2,255,075				2,255,075
Statutory Revision	472,752		172,083	0	343,623	41,591	259,621				259,621
Student Grant	0		355,793	14,535,758	14,657,770	0	233,781				233,781
Supreme Court-Federal and Other	2,365,122		2,856,038	773,291	3,263,193	773,816	1,957,442				1,957,442
Supreme Court Publications Revolving	164,474		53,679	0	43,889	118,769	55,495				55,495
Temporary Assistance-Needy Family-Federal	0		189,513,954	15,765,906	184,659,636	11,412,900	9,207,324				9,207,324
Third State Bldg. Bond Interest and Sinking-Series A 1992	26,202,771		1,456,912	26,275,319	24,948,420	47,727	28,938,855				28,938,855
Third State Bldg. Bond Interest and Sinking-Series A 1993	9,247,569		756,003	15,954,938	8,751,221	27,080	17,180,209				17,180,209
Third State Bldg. Bond Interest and Sinking-Series A&B 1991	8,952,860		674,779	7,998,524	8,469,142	88,867	9,068,154				9,068,154
Third State Bldg. Bond Interest and Sinking-Pre Tax Act 1986	8,346,666		8,297	0	7,700,148	654,815	0				0
Third State Bldg. Trust-Pre Tax Act 1986	1,527,368		120,177	0	99,143	621,806	926,596				926,596
Third State Bldg. Trust Federal-Pre Tax Act 1986	1,004,688		0	600,000	1,268,392	933	335,363				335,363
Title XIX-Federal	17,044,257		1,392,632,688	0	1,401,847,705	692,390	7,136,850				7,136,850
Title XIX-Patient Placement-General Revenue	3,864,811		1,012,720	80,950,522	82,508,668	0	3,319,385				3,319,385
Tort Victims Compensation	56,830		4,816,845	0	0	540	4,873,135				4,873,135
Tourism Marketing	504		1,000	0	504	34	966				966
Treasurer's Information	745		3,645	0	876	834	2,680				2,680
Uncompensated Care	12,621,466		92,501,854	0	90,384,186	0	14,739,134				14,739,134
Underground Storage Tank Insurance	45,568,064		18,211,072	0	8,059,688	700,142	55,019,306				55,019,306
Underground Storage Tank Regulation Program	37,429		693,382	1,500	183,141	93,411	455,759				455,759
Unemployment Compensation Administration	1,026,090		78,593,326	99,857	64,637,978	13,954,826	1,126,469				1,126,469
Veterans' Homes Capital Improvement Trust	4,939,437		1,391,613	53,876,013	2,112,846	10,240	58,083,977				58,083,977
Veterans' Trust	348,060		21,243	54,221	40,445	2,824	380,255				380,255
Veterinary Medical Board	564,802		344,358	0	202,718	123,438	583,004				583,004
Video Instructional Development and Educational Opportunity	2,225,407		9,860	2,843,779	3,074,788	19,346	1,984,912				1,984,912
Vocational Rehabilitation-Federal	81,095		75,608,073	1,003,040	70,105,940	5,902,402	683,866				683,866
Wastewater Loan	541,003		38,837,931	7,706,944	45,479,399	427,617	1,178,862				1,178,862
Wastewater Loan Revolving	132,167,436		14,428,776	0	1,509,775	253,655	144,832,782				144,832,782
Water Pollution Control Bond & Interest-Pre Tax Act 1986	3,208,841		125,400	173,304	2,813,795	29,428	664,322				664,322
Water Pollution Control Series A96-37C	10,246,584		484,911	0	3,221,106	25,055	7,485,334				7,485,334
Water Pollution Control Series A96-37E	18,843,900		880,504	0	2,409,445	7,758,976	9,555,983				9,555,983
Water Pollution Control Series A98-37C	0		7,529,154	0	0	0	7,529,154				7,529,154
Water Pollution Control Series A98-37E	0		27,582,241	0	0	0	27,582,241				27,582,241
Water Pollution Control Bond and Interest-Series A 1989	1,135,854		59,432	1,004,741	1,073,650	3,419	1,122,958				1,122,958
Water Pollution Control Bond and Interest-Series A 1991	1,122,456		58,239	987,674	1,061,270	3,396	1,103,703				1,103,703

Unaudited

**TREASURER OF THE STATE OF MISSOURI  
FUND BALANCES  
FOR YEAR ENDED JUNE 30, 1998**

Fund	Balance June 30, 1997		Receipts		Interagency Billings & Receipts By Transfer		Disbursements By Warrant		Interagency Billings & Disbursements By Transfer		Balance June 30, 1998
		\$									
Water Pollution Control Bond and Interest-Series BC 1991		4,270,724	238,548	3,818,655	4,038,215	13,319	4,038,215	13,319	4,276,393		
Water Pollution Control Bond and Interest-Series A 1992		2,747,871	141,689	2,437,399	2,599,750	8,154	2,599,750	8,154	2,719,055		
Water Pollution Control Bond and Interest-Series B 1992		5,191,532	270,073	4,692,271	4,944,120	9,179	4,944,120	9,179	5,200,577		
Water Pollution Control Bond and Interest-Series A 1993		2,225,275	114,512	1,970,616	2,105,229	6,635	2,105,229	6,635	2,198,539		
Water Pollution Control Bond and Interest-Series B 1993		6,571,648	420,455	8,117,952	6,219,209	19,233	6,219,209	19,233	8,871,613		
Water Pollution Control Bond and Interest Series A 1995		2,408,934	124,739	2,157,934	2,279,984	5,208	2,279,984	5,208	2,406,415		
Water Pollution Control Bond and Interest Series A 1996		2,832,868	147,391	2,603,302	2,728,460	0	2,728,460	0	2,855,101		
Water Pollution Control Bond and Interest Series A 1998		0	6	2,545,956	0	0	0	0	2,545,962		
Water Pollution Permit Fee Subaccount		4,451,449	4,591,043	0	1,879,380	1,027,694	1,879,380	1,027,694	6,135,418		
Water Well Drillers		213,325	495,431	0	329,796	173,827	329,796	173,827	205,133		
Workers' Compensation		11,976,492	13,763,281	121,425	10,762,914	3,062,077	10,762,914	3,062,077	12,036,207		
Workers' Compensation-Second Injury		14,804,567	19,249,190	0	26,686,486	655,864	26,686,486	655,864	6,711,407		
Working Capital Revolving		9,548,151	24,883,327	12,328,479	31,236,721	1,550,643	31,236,721	1,550,643	13,972,593		
Youth Services and Conservation Corps		121,053	591,383	0	712,436	0	712,436	0	0		
<b>TOTAL</b>		<b>\$ 3,571,688,995</b>	<b>14,004,310,661</b>	<b>4,461,538,205</b>	<b>13,847,430,060</b>	<b>4,461,538,207</b>	<b>13,847,430,060</b>	<b>4,461,538,207</b>	<b>3,728,569,594</b>		

# State Treasurer's Report

Unaudited

## TREASURER OF THE STATE OF MISSOURI GENERAL OBLIGATION BONDS FOR YEAR ENDED JUNE 30,1998

Bond Issue	Issue Date	Final Maturity Date	Interest Rate	Issued	Retired	Outstanding
<b>Water Pollution Control Bonds: (a)</b>						
Series A, 1974	March 1, 1974	February 1, 1999	5.0% - 5.6%	\$ 8,000,000	7,460,000	540,000
Series A, 1989 (d)	September 1, 1989	September 1, 1999	6.4% - 8.9%	35,000,000	33,000,000	2,000,000
Series A, 1991 (d)	August 1, 1991	August 1, 2001	5.9% - 8.4%	35,000,000	31,310,000	3,690,000
Series B, 1991 ** (d)	November 1, 1991	November 1, 2001	5.25% - 7.75%	17,435,000	14,060,000	3,375,000
Series C, 1991 **	November 1, 1991	November 1, 2012	5.25% - 7.75%	33,575,000	5,210,000	28,365,000
Series A, 1992	August 1, 1992	August 1, 2017	5.0% - 7.5%	35,000,000	3,635,000	31,365,000
Series B, 1992 **	August 15, 1992	August 1, 2010	5.0% - 7.5%	50,435,000	3,005,000	47,430,000
Series A, 1993	August 1, 1993	August 1, 2018	4.3% - 7.3%	30,000,000	2,625,000	27,375,000
Series B, 1993 **	August 1, 1993	August 1, 2016	4.3% - 7.3%	109,415,000	3,325,000	106,090,000
Series A, 1995	April 1, 1995	April 1, 2020	5.125% - 8.0%	30,000,000	1,775,000	28,225,000
Series A, 1996	August 1, 1996	August 1, 2021	5.2% - 6.25%	35,000,000	750,000	34,250,000
Series A, 1998	June 1, 1998	June 1, 2023	4.25%-6.25%	35,000,000	0	35,000,000
Total Water Pollution Control Bonds				\$ 453,860,000	106,155,000	347,705,000
<b>Third State Building Bonds: (b)</b>						
Series A, 1991 ** (e)	November 1, 1991	November 1, 2001	5.25% - 7.75%	34,870,000	28,225,000	6,645,000
Series B, 1991 **	November 1, 1991	November 1, 2012	5.25% - 7.75%	71,955,000	10,925,000	61,030,000
Series A, 1992 **	August 15, 1992	August 1, 2010	5.0% - 7.5%	273,205,000	12,305,000	260,900,000
Series A, 1993 **	August 1, 1993	August 1, 2012	4.3% - 7.3%	148,480,000	6,000,000	142,480,000
Total Third State Building Bonds				\$ 528,510,000	57,455,000	471,055,000
<b>Fourth State Building Bonds:(c)</b>						
Series A, 1995	April 1, 1995	April 1, 2020	5.125% - 8.0%	\$ 75,000,000	4,445,000	70,555,000
Series A, 1996	August 1, 1996	August 1, 2021	5.2% - 6.25%	125,000,000	2,675,000	122,325,000
Series A, 1998	June 1, 1998	June 1, 2023	4.25%-6.25%	50,000,000	0	50,000,000
Total Fourth State Building Bonds				\$ 250,000,000	7,120,000	242,880,000
<b>Total General Obligation Bonds</b>				\$ 1,232,370,000	170,730,000	1,061,640,000

\*\* 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 \$625,000,000.
- (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) Callable portions refunded with Series B, 1993.
- (e) Callable portions refunded with Series A, 1993.

Unaudited

**TREASURER OF THE STATE OF MISSOURI  
FUNDS INVESTED IN U.S. SECURITIES  
JUNE 30, 1998**

Invested For:	Investments	Amount
Treasury Funds:		
General Pool	Repurchase Agreements	\$ 261,560,000
	U.S. Government Securities	
	Maturity Less Than Three Years	2,811,401,937
General Obligation Bond Pool	Repurchase Agreements	132,890,700
	U.S. Government Securities	
	Maturity Less Than Three Years	236,878,555
Non-Expendable Trust Funds*:		
State Seminary Fund	Government Securities	
	With Various Maturity Dates	3,674,000
State Public School Fund	Government Securities	
	With Various Maturity Dates	<u>14,888,000</u>
Total		<u>\$ 3,461,293,192</u>

\* 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.

# State Treasurer's Report

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Unaudited

## TREASURER OF THE STATE OF MISSOURI INVESTMENTS OF THE STATE TREASURER JUNE 30, 1998

Investment	Amount
Time Deposits:	
General Pool	\$ 421,840,092
U.S. Securities:	
General Pool Portfolio	2,811,401,937
General Pool General Repurchase Agreement	261,560,000
General Obligation Bond Pool Portfolio	236,878,555
General Obligation Bond Pool General Repurchase Agreement	132,890,700
Other Investments:	
Central Bank, Jefferson City (General Deposit Account)	35,743
Central Bank, Jefferson City (General Disbursement Account)	(177,702,355)
Central Bank, Jefferson City (Investment Account)	49,468,863
Central Bank, Jefferson City (Electronic Receipt/Payment Account)	(40,220,895)
Central Bank, Jefferson City (Compensating Balance Repurchase Agreement)	0
Central Bank, Jefferson City (Collection Concentration Accounts)	4,990,343
Central Bank, Jefferson City (Conservation Concentration Account)	(4,037)
Central Bank, Jefferson City (Lottery Concentration Account)	765
Mercantile Bank, St. Louis (General Deposit Account)	22,919,757
Mercantile Bank, St. Louis (Compensating Balance Repurchase Agreement)	4,500,000
Special State Funds: Stock and Securities:	
Pansy Johnson - Travis Memorial Gardens	10,130
Total	<u>\$ 3,728,569,598</u>