



Susan Montee, CPA
Missouri State Auditor

April 2007

REVENUE

Sales and Use Tax



Office Of
Missouri State Auditor
Susan Montee, CPA

April 2007

The following issues were noted in an audit conducted by our office of the Department of Revenue, sales and use tax collections.

- According to Department of Revenue (DOR) records, as of June 30, 2006, sales and use tax refund requests of approximately \$269 million had been submitted to the department for validation. Of this amount, approximately \$210 million was related to the tax exemption addressed in the Missouri Supreme Court opinion handed down on December 20, 2005, in the case of *Southwestern Bell Telephone Company, v. Director of Revenue*. Interest, which could be substantial, continues to accrue on these claims. In a February 5, 2007, letter to the State Auditor, the Director of Revenue indicated that refund claims filed citing a connection to the abovementioned case had risen to approximately \$300 million. However, the Director would not provide us with any detailed or other supporting documentation to allow us to verify her statement.

Given the potential fiscal impact of these liabilities on state and local funds, it is essential that this issue be addressed, including the development of a plan to validate the use tax refund requests by the DOR and a funding plan by the General Assembly for the payment of amounts (including interest) determined to be valid and due.

- The Department of Revenue still does not track cost information regarding 117 sales and use tax exemptions currently provided by state law and, as a result, cannot determine the effects on state revenue related to each of the exemptions. This concern was noted in the prior report.

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YELLOW SHEET

DEPARTMENT OF REVENUE
SALES AND USE TAX

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STATE AUDITOR'S REPORT



SUSAN MONTEE, CPA
Missouri State Auditor

Honorable Matt Blunt, Governor
and
Trish Vincent, Director
Department of Revenue
Jefferson City, MO 65102

We have audited the Department of Revenue, sales and use tax collections. The scope of this audit included, but was not necessarily limited to, the years ended June 30, 2006 and 2005. The objectives of this audit were to:

1. Review internal controls over significant management and financial functions.
2. Review compliance with certain legal provisions.
3. Review certain revenues and distributions.
4. Evaluate the economy and efficiency of certain management practices and operations.
5. Determine the extent to which recommendations included in our prior audit report were implemented.

Our methodology to accomplish these objectives included reviewing written policies, financial records, and other pertinent documents; interviewing various personnel of the agency; and testing selected transactions.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. We also performed tests of certain controls to obtain evidence regarding the effectiveness of their design and operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of

noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. The work for this audit was substantially completed by December 2006.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the agency's management and was not subjected to the procedures applied in the audit of the agency.

The accompanying Management Advisory Report presents our finding arising from our audit of the Department of Revenue, sales and use tax collections.



Susan Montee, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Peggy Schler, CPA
In-Charge Auditor:	Robyn Lamb
Audit Staff:	Kimberly Reese Jessica Luebbering

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDING

DEPARTMENT OF REVENUE
SALES AND USE TAX
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDING

Sales and Use Tax Refund Liabilities

The Department of Revenue (DOR) records reflect sales and use tax refund requests filed as of June 30, 2006, totaling approximately \$210 million, which are related to one issue and have not been validated.

A taxpayer has three years from the date of overpayment to file a sales and use tax refund claim with the DOR. Once a taxpayer requests a refund, the DOR must review the refund claim to determine the validity of the claim and whether a refund (including interest, if applicable) is due. The interest rate has fluctuated over the years, ranging from 14 percent during 1983 to a low of 1.7 percent during the last quarter of 2004 and the first two quarters of 2005. State law currently provides for the State Treasurer to calculate an annual rate of interest to be applied by the DOR to all applicable situations.

The total sales and use tax refund amount is paid by the state's General Revenue Fund (GRF). The proportionate share of principal for other state and local funds and interest for other state funds is recouped from those funds. Section 144.200, RSMo, charges the General Assembly with the responsibility of appropriating funds to be used by the DOR to issue refunds.

According to DOR records, as of June 30, 2006, sales and use tax refund requests of approximately \$269 million had been submitted to the department for validation. Of this amount, approximately \$210 million, or 79 percent, was related to the tax exemption addressed in an opinion handed down on December 20, 2005, by the Missouri Supreme Court in the case of *Southwestern Bell Telephone Company, v. Director of Revenue*. Interest, which could be substantial, continues to accrue on these claims. In a February 5, 2007, letter to the State Auditor, the Director of Revenue indicated that refund claims filed citing a connection to the abovementioned case had risen to approximately \$300 million. However, the Director would not provide us with any detailed or other supporting documentation to allow us to verify her statement. Documentation was previously provided to support the amount of claims filed as of June 30, 2006, and had been provided to us, when requested, to support pending refund amounts related to several preceding periods.

The court case referred to above was the result of Southwestern Bell Telephone Company (SWB) seeking a refund of use taxes paid, totaling approximately \$598,950, on machinery and equipment used to produce basic and vertical telephone services pursuant to the exemption provided by Sections 144.030.2(4) and (5), RSMo. The Director of Revenue initially denied the refund claim. After several administrative reviews, appeals of decisions provided by these reviews, and court decisions, on June 14, 2006, SWB and

the DOR agreed to reduce the ordered refund to \$595,866, plus applicable interest. A refund in excess of \$1.2 million, including interest, was issued on June 15, 2006. According to DOR management, as of January 2007, no other refunds affected by the outcome of this case have been issued.

The Governor's Fiscal Year 2008 Budget Summary recommends a change to state tax law addressing the exemption cited in the Supreme Court case.

Given the potential fiscal impact of these liabilities on state and local funds, it is essential that this issue be addressed, including the development of a plan to validate the use tax refund requests by the DOR and a funding plan by the General Assembly for the payment of amounts (including interest) determined to be valid and due.

WE RECOMMEND the DOR, along with the General Assembly, determine the most feasible course of action and develop a plan to address in a timely manner the refund claims and related liabilities noted above.

AUDITEE'S RESPONSE

The DOR Director indicated that in consultation with taxpayers, local governments, the General Assembly, and the Office of Administration, the DOR has been addressing the refund claims since the Supreme Court's decision, and well before this recommendation was made.

FOLLOW-UP ON PRIOR AUDIT FINDINGS

DEPARTMENT OF REVENUE
SALES AND USE TAX
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by the Department of Revenue on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended June 30, 2004. Although the unimplemented recommendations are not repeated, the agency should consider implementing those recommendations.

1. Sales and Use Tax Exemptions

The Department of Revenue (DOR) did not track information regarding the 117 sales and use tax exemptions and, as a result, could not determine the effects on state revenue related to each or all of the exemptions.

Recommendation:

The Department of Revenue develop a comprehensive system to compile and maintain exemption information so that the reductions of state revenue related to each exemption can be determined.

Status:

Not implemented. Department management indicated that currently no method exists to efficiently or reliably capture exemption data and that implementing this recommendation would result in a significant and undue burden on the taxpayers. In addition, the department indicated it would incur significant costs related to forms, personnel, and mainframe system programming. Although not repeated in the current MAR, we continue to recommend the department investigate ways to efficiently and cost effectively implement our recommendation as stated above.

2. Sales and Use Tax Refunds

A. State law did not require vendors to return sales and use tax refunds and related interest to the original purchaser when applicable, resulting in a windfall for the vendor.

B. The state's General Revenue Fund (GRF) did not receive reimbursement from local funds for their proportionate share of interest paid on refunds of sales and use taxes.

Recommendation:

The Department of Revenue:

- A. Support legislation that would require sales and use tax refunds and related interest to be returned to the original purchaser.
- B. Investigate methods of reimbursing the GRF for local funds' proportionate share of interest paid on sales and use tax refunds.

Status:

- A. Implemented. Department management indicated they have continually supported legislation introduced in the Missouri General Assembly; however, such legislation has not been successful. Most recently, Senate Bill 717 was introduced during the 2006 legislative session but no action was taken. Although not repeated in the current MAR, our recommendation remains as stated above.
- B. Not implemented. The DOR has not yet determined an equitable method of allocating interest for local funds' proportionate share of interest paid on sales and use tax refunds. Although not repeated in the current MAR, our recommendation remains as stated above.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

DEPARTMENT OF REVENUE
SALES AND USE TAX
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

The Department of Revenue was created, by Article IV, Section 12, of the 1945 Missouri Constitution. The department serves as the central collection agency for all state revenues. The Director is appointed by the Governor with the advice and consent of the Senate.

Customer Services Division

The Customer Services Division is the customer service arm of the department. Motor Vehicle, Driver License, Customer Assistance, and Taxation are the four bureaus within the Customer Services Division. The two bureaus impacted by the sales and use tax audit are briefly discussed below.

- **Taxation**

The Taxation Bureau (Tax) is responsible for collecting Missouri's taxes and administering the state's tax laws. The following business taxes are collected: sales/use financial institutions, insurance premiums, franchise, excise, cigarette and other tobacco products, motor fuel, corporate income and withholding. Taxation also administers and collects personal taxes, including individual income, partnerships, fiduciary and estate taxes, as well as property and Homestead tax credits. Taxation operates tax assistance centers around the state.

- **Motor Vehicle Bureau**

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

Fiscal Services Division

The Fiscal Services Division focuses on internal auditing, external auditing, and financial services, including budgeting, leasing, and planning. Financial and General Services, Field Compliance, and Internal Compliance are the three bureaus within the Fiscal Services Division.

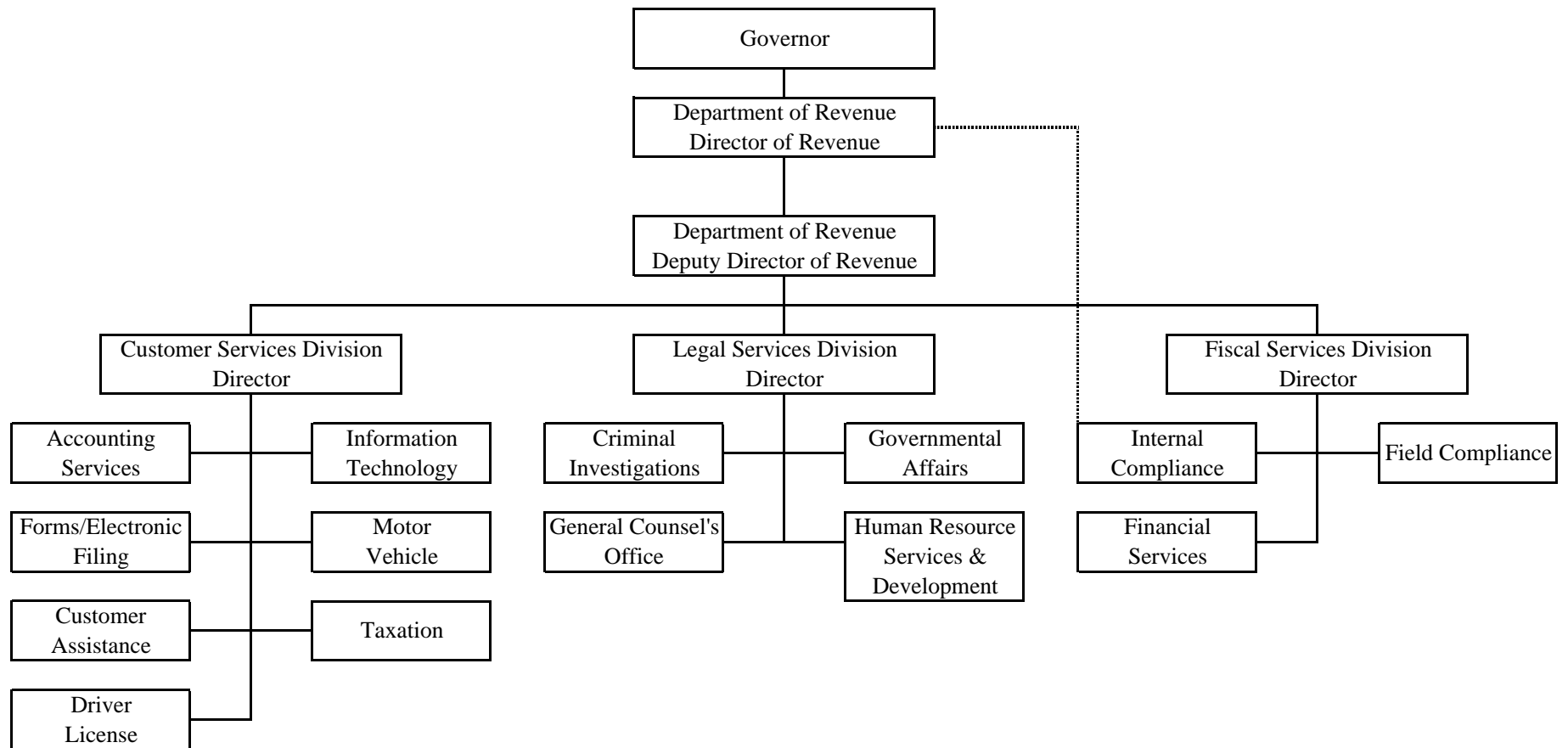
- **Financial and General Services Bureau**

The Financial and General Services Bureau provides financial and general services to the department, including financial reporting, purchasing, contract office collection accounting and distribution, budget preparation, vehicle maintenance, mail processing,

and depositing, investment and collateralization of nonstate funds under the department's control.

An organization chart follows:

DEPARTMENT OF REVENUE
 SALES AND USE TAX
 ORGANIZATION CHART
 JUNE 30, 2006



Appendix A-1

DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED STATEMENT OF RECEIPTS AND DISTRIBUTIONS - STATE FUNDS
 YEAR ENDED JUNE 30, 2006

	General Revenue Fund	Aviation Trust Fund	Conservation Commission Fund	Department of Revenue Information Fund	Highway Department Fund	Parks Sales Tax Fund	School District Fund	Soil and Water Sales Tax Fund	State Road Bond Fund	State Road Fund	State Transportation Fund	Total (Memorandum Only)
RECEIPTS												
Highway use tax	\$ 0	0	1,400,335	0	34,585,018	560,265	0	560,265	0	8,398,444	0	45,504,327
Marine and ATV sales and use tax	7,008,857	0	288,638	0	0	115,453	2,308,499	115,454	0	0	0	9,836,901
Motor vehicle sales tax	73,944,788	0	7,982,313	0	0	3,194,514	31,935,167	3,194,514	23,951,374	93,399,408	2,558,889	240,160,967
Sales and use tax	1,910,465,678	5,229,255	89,397,932	34,467	0	35,758,662	712,320,241	35,758,662	2,144,424	8,348,186	228,160	2,799,685,667
Total receipts	1,991,419,323	5,229,255	99,069,218	34,467	34,585,018	39,628,894	746,563,907	39,628,895	26,095,798	110,146,038	2,787,049	3,095,187,862
DISTRIBUTIONS												
Transmitted to State Treasurer	1,991,419,323	5,229,255	99,069,218	34,467	34,585,018	39,628,894	746,563,907	39,628,895	26,095,798	110,146,038	2,787,049	3,095,187,862
Total Distributions	1,991,419,323	5,229,255	99,069,218	34,467	34,585,018	39,628,894	746,563,907	39,628,895	26,095,798	110,146,038	2,787,049	3,095,187,862
RECEIPTS OVER (UNDER) DISTRIBUTIONS \$	0	0	0	0	0	0	0	0	0	0	0	0

Appendix A-2

DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED STATEMENT OF RECEIPTS AND DISTRIBUTIONS - STATE FUNDS
 YEAR ENDED JUNE 30, 2005

	General Revenue Fund	Aviation Trust Fund	Conservation Commission Fund	Department of Revenue Information Fund	Highway Department Fund	Parks Sales Tax Fund	School District Fund	Soil and Water Sales Tax Fund	State Road Fund	State Transportation Fund	Total (Memorandum Only)
RECEIPTS											
Highway use tax	\$ 0	0	1,784,508	0	43,789,719	713,804	0	713,805	10,700,465	0	57,702,301
Marine and ATV sales and use tax	8,998,792	0	371,846	0	0	148,738	2,974,531	148,739	0	0	12,642,646
Motor vehicle sales tax	116,847,468	0	9,536,049	0	0	3,813,888	38,138,273	3,813,890	112,889,288	1,525,530	286,564,386
Sales and use tax	1,829,071,916	5,909,241	84,832,256	41,138	0	33,932,494	675,963,234	33,932,494	7,983,090	107,879	2,671,773,742
Total receipts	1,954,918,176	5,909,241	96,524,659	41,138	43,789,719	38,608,924	717,076,038	38,608,928	131,572,843	1,633,409	3,028,683,075
DISTRIBUTIONS											
Transmitted to State Treasurer	1,954,918,176	5,909,241	96,524,659	41,138	43,789,719	38,608,924	717,076,038	38,608,928	131,572,843	1,633,409	3,028,683,075
Total Distributions	1,954,918,176	5,909,241	96,524,659	41,138	43,789,719	38,608,924	717,076,038	38,608,928	131,572,843	1,633,409	3,028,683,075
RECEIPTS OVER (UNDER) DISTRIBUTIONS	\$ 0	0	0	0	0	0	0	0	0	0	0

Appendix B-1

DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED STATEMENT OF RECEIPTS, DISTRIBUTIONS, AND CHANGES IN CASH AND INVESTMENTS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	Local Fuel Tax Trust Fund ¹	Local Fuel Tax and Bond Trust Fund ¹	Local Sales Tax Trust Fund ²	Local Use Tax Trust Fund ³	Local Option Use Tax Trust Fund	Total (Memorandum Only)
RECEIPTS						
Motor vehicle sales tax, use tax, and fees	\$ 54,418,228	45,713,531	0	0	0	100,131,759
Sales tax	2,169,878	0	1,791,802,229	0	0	1,793,972,107
Use tax	0	0	0	1	87,941,646	87,941,647
Motor fuel bond	0	178,057	0	0	0	178,057
Motor fuel pool bond	0	131,027	0	0	0	131,027
Interest income	281,459	203,045	4,072,417	5,802	147,114	4,709,837
Transfers in	160,790,642	6,541,189	207,121,424	0	14,494	374,467,749
Total Receipts	<u>217,660,207</u>	<u>52,766,849</u>	<u>2,002,996,070</u>	<u>5,803</u>	<u>88,103,254</u>	<u>2,361,532,183</u>
DISTRIBUTIONS						
Political Subdivisions	218,487,342	44,379,116	1,960,376,649	0	86,668,649	2,309,911,756
General Revenue Fund	0	0	19,801,661	0	875,442	20,677,103
Refunds to taxpayers	0	179	0	0	0	179
Transfers out to Local Fuel Tax and Bond Trust Fund	6,541,189	0	0	0	0	6,541,189
Total Distributions	<u>225,028,531</u>	<u>44,379,295</u>	<u>1,980,178,310</u>	<u>0</u>	<u>87,544,091</u>	<u>2,337,130,227</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	(7,368,324)	8,387,554	22,817,760	5,803	559,163	24,401,956
CASH AND INVESTMENTS, JULY 1	7,368,324	0	164,168,190	154,591	5,087,374	176,778,479
CASH AND INVESTMENTS, JUNE 30	<u>\$ 0</u>	<u>8,387,554</u>	<u>186,985,950</u>	<u>160,394</u>	<u>5,646,537</u>	<u>201,180,435</u>

¹ Effective May 1, 2006, all Local Fuel Tax accounts were combined for financial statement presentation purposes. The Local Fuel Tax Trust Fund amounts represent receipts and distributions for July 1, 2005 through April 30, 2006. The combined ending cash balances of all Local Fuel Tax accounts, including \$6,541,189 from the Local Fuel Tax Fund, were transferred to the newly created Local Fuel Tax and Bond Trust Fund. The Local Fuel Tax and Bond Trust Fund amounts represent those ending cash balance transfers and receipts and distributions for May and June, 2006. Receipts previously classified as sales tax and transfers in for the Local Fuel Tax Trust Fund are classified as motor vehicle sales tax, use tax, and fees in the Local Fuel Tax and Bond Trust Fund.

² Receipts and the ending cash balance of the Local Sales Tax Trust Fund have been adjusted by \$1,353,396 for a June 2006 deposit in transit.

³ The Local Use Tax Trust Fund cash and investments balance at July 1 was adjusted by \$208 from the prior year's June 30 cash and investments balance. The adjustment represents monies added back into the Fund for several long outstanding checks and other small adjustments.

Appendix B-2

DEPARTMENT OF REVENUE

SALES AND USE TAX

COMBINED STATEMENT OF RECEIPTS, DISTRIBUTIONS, AND CHANGES IN CASH AND INVESTMENTS - LOCAL FUNDS

YEAR ENDED JUNE 30, 2005

	Local Fuel Tax Trust Fund	Local Sales Tax Trust Fund	Local Use Tax Trust Fund	Local Option Use Tax Trust Fund	Total (Memorandum Only)
RECEIPTS					
Motor vehicle sales tax, use tax, and fees	\$ 70,754,841	0	0	0	70,754,841
Sales tax	0	1,668,154,509	0	0	1,668,154,509
Use tax	0	0	1,117	78,547,857	78,548,974
Interest income	136,442	1,612,410	2,535	56,630	1,808,017
Transfers in	197,333,798	203,563,797	0	8,627	400,906,222
Total Receipts	<u>268,225,081</u>	<u>1,873,330,716</u>	<u>3,652</u>	<u>78,613,114</u>	<u>2,220,172,563</u>
DISTRIBUTIONS					
Political Subdivisions	267,173,921	1,841,432,859	0	77,331,978	2,185,938,758
General Revenue Fund	0	18,600,178	0	781,131	19,381,309
Total Distributions	<u>267,173,921</u>	<u>1,860,033,037</u>	<u>0</u>	<u>78,113,109</u>	<u>2,205,320,067</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	1,051,160	13,297,679	3,652	500,005	14,852,496
CASH AND INVESTMENTS, JULY 1	<u>6,317,164</u>	<u>150,870,511</u>	<u>150,731</u>	<u>4,587,369</u>	<u>161,925,775</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 7,368,324</u>	<u>164,168,190</u>	<u>154,383</u>	<u>5,087,374</u>	<u>176,778,271</u>

Appendix C-1

DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENTS - CUSTODIAL ACCOUNTS
 YEAR ENDED JUNE 30, 2006

	Cabaret Sales Tax Account (2)	Compliance Clearing Account (2)	Motor Vehicle Clearing Account (2)	Motor Vehicle Protest Account (2)	Protested Sales Tax General Revenue Account (1)	Protested Sales Tax Miscellaneous Account (2)	Sales Tax Bond Account (1)	Sales Tax Electronic Filing Holding Account (2)	St. Louis Special Escrow Account (2)	Suspense Holding (Sales Tax) Account (2)	Total (Memorandum Only)
ADDITIONS											
Miscellaneous tax collections	\$ 38,798	20,773,089	831,838,502	0	0	0	0	1,873,003,008	306	1,524,173,890	4,249,827,593
Protested tax collections	0	0	0	0	154,942	397,582	0	0	0	0	552,524
Bond collections	0	0	0	0	0	0	6,407,862	0	0	0	6,407,862
Interest	79	214,045	975,713	401	304,090	228,856	0	430,622	3,778	399,869	2,557,453
Total Additions	<u>38,877</u>	<u>20,987,134</u>	<u>832,814,215</u>	<u>401</u>	<u>459,032</u>	<u>626,438</u>	<u>6,407,862</u>	<u>1,873,433,630</u>	<u>4,084</u>	<u>1,524,573,759</u>	<u>4,259,345,432</u>
DEDUCTIONS											
Miscellaneous taxes and interest	37,956	21,465,024	785,410,644	0	0	0	0	1,870,528,309	0	1,524,469,196	4,201,911,129
Protested taxes and interest	0	0	0	0	461,210	440,793	0	0	0	0	902,003
Bonds and interest	0	0	0	0	0	0	4,751,910	0	0	196,708	4,948,618
Total Deductions	<u>37,956</u>	<u>21,465,024</u>	<u>785,410,644</u>	<u>0</u>	<u>461,210</u>	<u>440,793</u>	<u>4,751,910</u>	<u>1,870,528,309</u>	<u>0</u>	<u>1,524,665,904</u>	<u>4,207,761,750</u>
ADDITIONS OVER (UNDER) DEDUCTIONS	921	(477,890)	47,403,571	401	(2,178)	185,645	1,655,952	2,905,321	4,084	(92,145)	51,583,682
CASH AND INVESTMENTS, JULY 1	2,735	6,584,144	8,420,471	13,827	8,610,188	5,657,778	39,812,711	2,741,783	102,446	4,832,543	76,778,626
CASH AND INVESTMENTS, JUNE 30	\$ <u>3,656</u>	<u>6,106,254</u>	<u>55,824,042</u>	<u>14,228</u>	<u>8,608,010</u>	<u>5,843,423</u>	<u>41,468,663</u>	<u>5,647,104</u>	<u>106,530</u>	<u>4,740,398</u>	<u>128,362,308</u>

FOOTNOTES:

- (1) Held by the state treasurer in trust.
- (2) Held by the department in trust.

Appendix C-2

DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENTS - CUSTODIAL ACCOUNTS
 YEAR ENDED JUNE 30, 2005

	Cabaret Sales Tax Account (2)	Compliance Clearing Account (2)	Motor Vehicle Clearing Account (2)	Motor Vehicle Protest Account (2)	Protested Sales Tax General Revenue Account (1)	Protested Sales Tax Miscellaneous Account (2)	Sales Tax Bond Account (1)	Sales Tax Electronic Filing Holding Account (2)	St. Louis Special Escrow Account (2)	Suspense Holding (Sales Tax) Account (2)	Total (Memorandum Only)
ADDITIONS											
Miscellaneous tax collections	\$ 37,362	20,183,601	842,203,822	0	0	0	0	1,666,013,372	98	1,312,658,527	3,841,096,782
Protested tax collections	0	0	0	4,429	925,453	982,737	0	0	0	0	1,912,619
Bond collections	0	0	0	0	0	0	7,185,159	0	0	0	7,185,159
Interest	37	76,770	122,130	161	179,163	94,559	0	144,908	1,652	79,812	699,192
Total Additions	37,399	20,260,371	842,325,952	4,590	1,104,616	1,077,296	7,185,159	1,666,158,280	1,750	1,312,738,339	3,850,893,752
DEDUCTIONS											
Miscellaneous taxes and interest	38,257	17,414,921	841,591,722	0	0	0	0	1,666,556,139	0	1,309,274,445	3,834,875,484
Protested taxes and interest	0	0	0	1,228	637,511	772,594	0	0	0	0	1,411,333
Bonds and interest	0	0	0	0	0	0	4,623,049	0	0	0	4,623,049
Total Deductions	38,257	17,414,921	841,591,722	1,228	637,511	772,594	4,623,049	1,666,556,139	0	1,309,274,445	3,840,909,866
ADDITIONS OVER (UNDER) DEDUCTIONS	(858)	2,845,450	734,230	3,362	467,105	304,702	2,562,110	(397,859)	1,750	3,463,894	9,983,886
CASH AND INVESTMENTS, JULY 1	3,593	3,738,694	7,686,241	10,465	8,143,083	5,353,076	37,250,601	3,139,642	100,696	1,368,649	66,794,740
CASH AND INVESTMENTS, JUNE 30	\$ 2,735	6,584,144	8,420,471	13,827	8,610,188	5,657,778	39,812,711	2,741,783	102,446	4,832,543	76,778,626

FOOTNOTES:

- (1) Held by the state treasurer in trust.
- (2) Held by the department in trust.

Appendix D-1

DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Adrian	\$ 157,335	102,242	54,829	0	0	0	0	0	314,406
Advance	150,269	146,032	0	18,432	0	0	0	0	314,733
Airport Drive	192,633	93,155	0	0	0	0	0	0	285,788
Alba	13,912	0	0	0	0	0	0	0	13,912
Albany	136,336	136,180	0	0	0	0	0	0	272,516
Alexandria	13,280	0	0	0	0	0	0	0	13,280
Allendale	4,646	0	0	0	0	0	0	0	4,646
Alton	102,844	99,230	0	0	0	0	0	0	202,074
Amsterdam	12,154	0	0	0	0	0	0	0	12,154
Anderson	190,534	0	90,257	0	0	0	0	0	280,791
Annapolis	21,077	10,539	10,539	0	0	0	0	0	42,155
Appleton City	162,529	43,335	0	0	0	0	0	0	205,864
Arbyrd	27,396	0	0	0	0	0	0	0	27,396
Arcadia	68,160	8,573	0	0	0	0	0	0	76,733
Archie	50,858	0	10,640	0	0	0	0	0	61,498
Argyle	8,909	0	0	0	0	0	0	0	8,909
Arnold	4,350,976	1,053,170	0	0	0	0	0	0	5,404,146
Arrow Rock	13,827	3,457	0	0	0	0	0	0	17,284
Asbury	15,843	0	0	0	0	0	0	0	15,843
Ash Grove	132,481	60,154	0	9,637	0	0	0	0	202,272
Ashland	277,180	128,831	0	0	0	0	0	0	406,011
Atlanta	27,587	0	0	0	0	0	0	0	27,587
Augusta	48,251	24,124	0	0	0	0	0	0	72,375
Aurora	897,697	430,552	419,154	0	0	0	0	0	1,747,403
Auxvasse	69,259	0	31,564	0	0	0	0	0	100,823
Ava	330,870	661,384	0	44,856	0	0	0	0	1,037,110
Avondale	13,789	0	0	0	0	0	0	0	13,789
Bagnell	10,622	0	0	0	0	0	0	0	10,622
Bakersfield	13,503	0	0	0	0	0	0	0	13,503
Ballwin	0	3,131,493	0	0	0	0	0	0	3,131,493
Bates City	98,194	48,870	0	16,320	0	0	0	0	163,384
Battlefield	62,780	0	46,134	0	0	0	0	0	108,914
Bell City	14,341	2,078	0	0	0	0	0	0	16,419
Bella Villa	0	38,783	0	5,065	0	0	0	0	43,848

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Belle	125,332	62,662	56,168	0	0	0	0	0	244,162
Bellefontaine Neighbors	0	625,944	0	0	0	0	0	0	625,944
Bellerive	0	13,164	0	0	0	0	0	0	13,164
Bellflower	12,767	5,139	5,139	0	0	0	0	0	23,045
Bel-Nor	0	90,211	0	11,782	0	0	0	0	101,993
Bel-Ridge	0	394,960	0	0	0	0	0	0	394,960
Belton	2,623,362	2,622,302	1,311,681	0	0	0	0	0	6,557,345
Benton	46,254	0	0	0	0	0	0	0	46,254
Berger	4,698	0	0	0	0	0	0	0	4,698
Berkeley	0	1,112,378	0	0	0	0	0	0	1,112,378
Bernie	101,835	50,918	0	0	0	0	0	0	152,753
Bethany	646,722	0	0	0	0	0	0	0	646,722
Beverly Hills	0	56,442	0	0	0	0	0	0	56,442
Bevier	54,588	0	21,358	0	0	0	0	0	75,946
Billings	61,008	0	0	0	0	0	0	0	61,008
Birch Tree	49,313	23,259	23,261	0	0	0	0	0	95,833
Birmingham	9,307	0	0	0	0	0	0	0	9,307
Bismarck	98,260	0	43,666	0	0	0	0	0	141,926
Blackburn	6,819	0	0	0	0	0	0	0	6,819
Black Jack	0	383,425	0	50,076	0	0	0	0	433,501
Blackwater	9,583	4,791	0	0	0	0	0	0	14,374
Blairstown	6,579	0	0	0	0	0	0	0	6,579
Bland	30,775	28,303	0	0	0	0	0	0	59,078
Bloomfield	111,780	14,360	0	14,776	0	0	0	0	140,916
Bloomsdale	82,339	0	0	0	0	0	0	0	82,339
Blue Springs	6,393,595	0	2,996,481	0	0	0	0	0	9,390,076
Bolivar	1,716,225	893,636	822,645	0	0	0	0	0	3,432,506
Bonne Terre	404,124	189,237	189,301	0	0	0	0	0	782,662
Boonville	954,161	450,487	0	0	0	0	0	0	1,404,648
Bourbon	169,311	0	81,511	0	0	0	0	0	250,822
Bowling Green	472,432	109,684	219,411	0	0	0	0	0	801,527
Branson	8,208,837	0	4,072,774	0	0	0	0	0	12,281,611
Branson West	810,920	405,460	405,069	0	0	0	0	0	1,621,449
Brashear	9,081	0	0	0	0	0	0	0	9,081

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Braymer	53,805	0	0	0	0	0	0	0	53,805
Breckenridge	10,401	0	0	0	0	0	0	0	10,401
Breckenridge Hills	0	146,170	0	35,515	0	0	0	0	181,685
Brentwood	0	5,772,188	0	0	0	0	0	0	5,772,188
Bridgeton	0	3,498,192	0	0	0	0	0	0	3,498,192
Brookfield	710,253	176,885	333,427	80,226	0	0	0	0	1,300,791
Brookline Station	15,033	0	0	0	0	0	0	0	15,033
Browning	7,939	0	0	1,098	0	0	0	0	9,037
Brumley	7,276	0	0	0	0	0	0	0	7,276
Brunswick	125,278	0	610	0	0	0	0	0	125,888
Bucklin	34,501	0	0	2	0	0	0	0	34,503
Buckner	174,616	87,252	0	21,529	0	0	0	0	283,397
Buffalo	694,296	0	325,294	0	0	0	0	0	1,019,590
Bull Creek Village	7,601	0	0	0	0	0	0	0	7,601
Bunker	38,699	0	0	0	0	0	0	0	38,699
Butler	586,529	292,880	293,264	0	0	0	0	0	1,172,673
Byrnes Mill	128,280	0	0	0	0	0	0	0	128,280
Cabool	333,824	51,109	0	0	0	0	0	0	384,933
Caledonia	14,742	0	0	0	0	0	0	0	14,742
Calhoun	15,162	6,224	0	0	0	0	0	0	21,386
California	462,658	0	0	0	0	0	0	0	462,658
Callao	8,166	0	0	0	0	0	0	0	8,166
Calverton Park	0	74,630	0	0	0	0	0	0	74,630
Camdenton	1,369,933	684,960	674,073	0	0	0	0	0	2,728,966
Cameron	1,228,904	614,452	0	0	0	0	0	0	1,843,356
Campbell	118,565	0	0	0	0	0	0	0	118,565
Canton	204,293	76,610	0	0	0	0	0	0	280,903
Cape Girardeau	8,359,201	6,207,637	4,053,574	0	0	0	0	0	18,620,412
Cardwell	14,458	0	0	0	0	0	0	0	14,458
Carl Junction	253,142	0	100,065	0	0	0	0	0	353,207
Carrollton	395,280	0	197,615	0	0	0	0	0	592,895
Cartersville	63,871	31,936	25,117	9,195	0	0	0	0	130,119
Carthage	1,818,579	1,165,397	847,629	0	0	0	0	0	3,831,605
Caruthersville	494,001	246,985	0	0	0	0	0	0	740,986

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Cassville	654,218	653,955	0	0	0	0	0	0	1,308,173
Center	48,967	0	0	0	0	0	0	0	48,967
Centertown	29,099	0	0	0	0	0	0	0	29,099
Centerville	11,798	0	0	0	0	0	0	0	11,798
Centralia	337,921	168,439	168,944	0	0	0	0	0	675,304
Chaffee	164,049	82,025	0	0	0	0	0	0	246,074
Chamois	25,457	0	0	0	0	0	0	0	25,457
Charlack	0	80,783	0	0	0	0	0	0	80,783
Charleston	444,854	0	207,800	0	0	0	0	0	652,654
Chesterfield	0	11,193,243	0	0	0	0	0	0	11,193,243
Chilhowee	13,631	0	0	0	0	0	0	0	13,631
Chillicothe	1,565,744	1,115,950	743,968	0	0	0	0	0	3,425,662
Clarence	74,533	0	0	0	0	0	0	0	74,533
Clarksburg	7,157	0	0	0	0	0	0	0	7,157
Clarksville	40,920	0	0	0	0	0	0	0	40,920
Clarkton	54,412	0	0	0	0	0	0	0	54,412
Claycomo	112,976	78,310	0	0	0	0	0	0	191,286
Clayton	0	2,597,856	0	0	0	0	0	0	2,597,856
Cleveland	47,283	0	0	0	0	0	0	0	47,283
Clever	58,779	29,388	0	0	0	0	0	0	88,167
Climax Springs	2,438	0	0	0	0	0	0	0	2,438
Clinton	1,727,863	1,684,423	410,735	217,732	0	0	0	0	4,040,753
Cole Camp	115,564	0	48,298	0	0	0	0	0	163,862
Collins	43,307	12,376	0	3,672	0	0	0	0	59,355
Columbia	18,828,159	9,067,753	9,071,720	0	0	0	0	0	36,967,632
Concordia	291,703	282,036	67,941	0	0	0	0	0	641,680
Conway	62,065	31,033	0	0	0	0	0	0	93,098
Cool Valley	0	85,859	0	0	0	0	0	0	85,859
Corder	9,814	4,907	0	2,987	0	0	0	0	17,708
Cottleville	589,952	0	0	0	0	0	0	0	589,952
Country Club Village	28,870	0	0	0	0	0	0	0	28,870
Country Club Hills	0	77,961	0	0	0	0	0	0	77,961
Craig	11,243	0	0	0	0	0	0	0	11,243
Crane	133,786	0	62,615	13,254	0	0	0	0	209,655

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Creighton	14,662	0	0	0	0	0	0	0	14,662
Crestwood	0	4,137,998	0	0	0	0	0	0	4,137,998
Creve Coeur	0	1,998,240	0	0	0	0	0	0	1,998,240
Crocker	121,124	0	53,537	0	0	0	0	0	174,661
Crystal City	775,356	369,538	0	0	0	0	0	0	1,144,894
Crystal Lake Park	0	25,799	0	0	0	0	0	0	25,799
Crystal Lakes	5,237	0	0	0	0	0	0	0	5,237
Cuba	660,685	0	330,340	0	0	0	0	0	991,025
Curryville	6,503	0	0	0	0	0	0	0	6,503
Dardene Prairie	255,332	127,673	0	0	0	0	0	0	383,005
Dearborn	44,370	0	0	0	0	0	0	0	44,370
Deepwater	11,143	0	0	0	0	0	0	0	11,143
Dellwood	0	490,669	0	0	0	0	0	0	490,669
Delta	26,429	11,601	0	0	0	0	0	0	38,030
Desloge	915,646	883,031	442,142	0	0	0	0	0	2,240,819
De Soto	1,094,188	526,917	0	0	0	0	0	0	1,621,105
Des Peres	0	6,290,300	0	259,869	0	0	0	0	6,550,169
Dexter	1,322,600	1,437,914	0	0	0	0	0	0	2,760,514
Diamond	59,643	0	17,474	0	0	0	0	0	77,117
Diggins	7,360	0	0	0	0	0	0	0	7,360
Dixon	165,634	0	75,321	0	0	0	0	0	240,955
Doniphan	417,869	0	198,108	0	0	0	0	0	615,977
Doolittle	35,498	0	0	0	0	0	0	0	35,498
Drexel	100,311	50,156	0	0	0	0	0	0	150,467
Dudley	81,461	0	0	0	0	0	0	0	81,461
Duenweg	90,268	45,134	0	0	0	0	0	0	135,402
Duquesne	307,681	0	0	0	0	0	0	0	307,681
Dutchtown	12,354	0	0	0	0	0	0	0	12,354
Eagleville	77,385	48,363	19,346	0	0	0	0	0	145,094
East Lynne	12,525	6,262	0	0	0	0	0	0	18,787
Easton	7,719	0	0	0	0	0	0	0	7,719
East Prairie	243,362	108,344	107,707	0	0	0	0	0	459,413
Edgar Springs	22,946	0	0	0	0	0	0	0	22,946
Edgerton	23,599	0	0	0	0	0	0	0	23,599

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Edina	125,613	0	0	0	0	0	0	0	125,613
Edmundson	0	367,647	0	20,829	0	0	0	0	388,476
Eldon	833,721	764,488	305,726	0	0	0	0	0	1,903,935
El Dorado Springs	425,893	426,085	0	0	0	0	0	0	851,978
Ellington	279,832	135,187	0	0	0	0	0	0	415,019
Ellisville	0	1,438,559	0	0	0	0	0	0	1,438,559
Ellsinore	50,450	24,390	0	0	0	0	0	0	74,840
Elsberry	159,757	0	73,187	15,271	0	0	0	0	248,215
Eminence	77,884	37,533	37,530	0	0	0	0	0	152,947
Emma	10,351	0	0	0	0	0	0	0	10,351
Eolia	28,361	0	0	0	0	0	0	0	28,361
Essex	15,874	0	0	1,828	0	0	0	0	17,702
Eureka	0	2,146,847	0	0	0	0	0	0	2,146,847
Everton	12,032	0	0	0	0	0	0	0	12,032
Ewing	26,514	0	0	0	0	0	0	0	26,514
Excelsior Springs	1,343,137	1,034,961	631,464	277,029	0	0	0	0	3,286,591
Exeter	22,936	0	0	0	0	0	0	0	22,936
Fairfax	36,740	0	0	0	0	0	0	0	36,740
Fair Grove	123,106	61,551	61,551	0	0	0	0	0	246,208
Fair Play	23,783	12,007	11,320	0	0	0	0	0	47,110
Fairview	7,870	0	0	0	0	0	0	0	7,870
Farber	10,963	0	0	0	0	0	0	0	10,963
Farmington	3,169,688	1,541,132	0	0	0	0	0	0	4,710,820
Fayette	210,674	23,811	0	0	0	0	0	0	234,485
Fenton	0	3,886,635	0	0	0	0	0	0	3,886,635
Ferguson	0	3,724,165	0	0	0	0	0	0	3,724,165
Ferrelview	13,815	0	0	0	0	0	0	0	13,815
Festus	2,948,335	717,816	1,435,636	0	0	0	0	0	5,101,787
Fisk	38,215	17,904	0	0	0	0	0	0	56,119
Flint Hill	102,797	0	0	0	0	0	0	0	102,797
Flordell Hills	0	52,557	0	6,864	0	0	0	0	59,421
Florissant	0	4,722,515	0	0	0	0	0	0	4,722,515
Foley	13,472	0	0	0	0	0	0	0	13,472
Fordland	35,391	0	0	0	0	0	0	0	35,391

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Forest City	17,548	0	0	0	0	0	0	0	17,548
Foristell	199,391	99,695	0	34,146	0	0	0	0	333,232
Forsyth	327,030	317,143	0	0	0	0	0	0	644,173
Frankford	9,344	0	0	0	0	0	0	0	9,344
Franklin	4,864	2,432	2,432	0	0	0	0	0	9,728
Fredericktown	574,742	0	269,365	0	0	0	0	0	844,107
Freeburg	144,560	32,932	0	0	0	0	0	0	177,492
Freeman	41,460	0	0	0	0	0	0	0	41,460
Fremont Hills	24,190	0	0	6,980	0	0	0	0	31,170
Frontenac	0	2,300,817	0	0	0	0	0	0	2,300,817
Fulton	1,393,248	696,623	696,624	0	0	0	0	0	2,786,495
Gainesville	186,007	0	0	0	0	0	0	0	186,007
Galena	27,918	0	0	0	0	0	0	0	27,918
Gallatin	125,139	0	0	11,213	0	0	0	0	136,352
Garden City	98,229	3,856	43,120	0	0	0	0	0	145,205
Gasconade	2,966	0	0	0	0	0	0	0	2,966
Gerald	136,496	0	65,117	0	0	0	0	0	201,613
Gerster	187	0	0	0	0	0	0	0	187
Gideon	36,222	0	0	0	0	0	0	0	36,222
Gilliam	4,433	554	0	0	0	0	0	0	4,987
Gilman City	18,122	0	0	0	0	0	0	0	18,122
Gladstone	3,071,150	2,147,893	1,432,546	307,709	0	0	0	0	6,959,298
Glasgow	109,656	27,394	50,485	0	0	0	0	0	187,535
Glendale	0	444,674	0	42,519	0	0	0	0	487,193
Golden City	34,435	19,677	19,677	0	0	0	0	0	73,789
Goodman	63,071	0	0	0	0	0	0	0	63,071
Gower	86,286	21,572	0	11,650	0	0	0	0	119,508
Grain Valley	632,388	280,658	280,664	0	0	0	0	0	1,193,710
Granby	210,884	39,536	0	0	0	0	0	0	250,420
Grandin	9,528	0	0	0	0	0	0	0	9,528
Grandview	2,954,885	2,857,865	1,381,235	0	0	0	0	0	7,193,985
Grant City	154,517	0	0	0	0	0	0	0	154,517
Grantwood	0	49,847	0	6,510	0	0	0	0	56,357
Gravois Mills	34,775	0	0	0	0	0	0	0	34,775

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Green City	46,843	23,421	0	0	0	0	0	0	70,264
Greendale	0	46,783	0	0	0	0	0	0	46,783
Greenfield	130,014	0	0	0	0	0	0	0	130,014
Green Park	0	396,091	0	0	0	0	0	0	396,091
Green Ridge	29,159	0	0	0	0	0	0	0	29,159
Greentop	22,827	0	0	0	0	0	0	0	22,827
Greenville	37,356	34,814	0	0	0	0	0	0	72,170
Greenwood	305,000	133,832	133,841	0	0	0	0	0	572,673
Hale	24,200	12,100	12,100	0	0	0	0	0	48,400
Half Way	11,952	0	0	0	0	0	0	0	11,952
Hallsville	50,213	0	0	0	0	0	0	0	50,213
Hamilton	129,843	0	64,922	0	0	0	0	0	194,765
Hanley Hills	0	119,905	0	0	0	0	0	0	119,905
Hannibal	2,602,453	3,253,474	0	0	0	0	0	0	5,855,927
Hardin	20,257	0	0	0	0	0	0	0	20,257
Harrisburg	23,352	0	0	0	0	0	0	0	23,352
Harrisonville	1,966,331	944,084	0	0	0	0	0	0	2,910,415
Hartsburg	4,675	0	0	0	0	0	0	0	4,675
Hartville	67,770	33,885	0	0	0	0	0	0	101,655
Hawk Point	40,198	0	0	0	0	0	0	0	40,198
Hayti	301,014	220,545	140,065	0	0	0	0	0	661,624
Hayti Heights	11,106	4,182	0	0	0	0	0	0	15,288
Hazelwood	0	3,819,978	0	1,013,194	0	0	0	0	4,833,172
Henrietta	32,699	0	0	0	0	0	0	0	32,699
Herculaneum	624,971	312,293	0	0	0	0	0	0	937,264
Hermann	418,376	100,184	200,369	0	0	0	0	0	718,929
Hermitage	134,724	66,145	0	5,955	0	0	0	0	206,824
Higbee	16,830	0	8,415	0	0	0	0	0	25,245
Higginsville	540,826	260,879	251,852	0	0	0	0	0	1,053,557
High Hill	8,790	0	0	0	0	0	0	0	8,790
Highlandville	31,748	0	0	0	0	0	0	0	31,748
Hillsboro	268,749	100,781	0	0	0	0	0	0	369,530
Hillsdale	0	83,380	0	0	0	0	0	0	83,380
Holcomb	33,807	0	0	0	0	0	0	0	33,807

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
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 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Holden	271,406	0	124,231	21,318	0	0	0	0	416,955
Hollister	985,358	492,679	480,950	0	0	0	0	0	1,958,987
Holt	66,591	64,811	31,488	0	0	0	0	0	162,890
Holts Summit	545,903	131,921	131,921	91,207	0	0	0	0	900,952
Homestown	1,880	0	0	0	0	0	0	0	1,880
Hornersville	38,071	0	0	0	0	0	0	0	38,071
Houston	600,535	145,534	145,695	0	0	0	0	0	891,764
Howardville	3,078	0	0	424	0	0	0	0	3,502
Humansville	55,708	258	31,392	0	0	0	0	0	87,358
Hume	14,578	0	0	0	0	0	0	0	14,578
Hunnewell	5,050	0	0	0	0	0	0	0	5,050
Huntsville	63,308	0	31,654	0	0	0	0	0	94,962
Hurley	6,707	0	0	0	0	0	0	0	6,707
Iberia	96,980	95,208	0	0	0	0	0	0	192,188
Illmo	2	0	0	0	0	0	0	0	2
Independence	17,534,127	14,620,896	6,205,673	0	0	0	0	0	38,360,696
Indian Point	148,377	74,189	0	0	0	0	0	0	222,566
Innsbrook	31,462	0	0	0	0	0	0	0	31,462
Irondale	9,948	0	0	0	0	0	0	0	9,948
Iron Mountain Lake	5,869	0	0	0	0	0	0	0	5,869
Ironton	216,549	100,577	100,588	0	0	0	0	0	417,714
Jackson	2,056,527	0	972,243	0	0	0	0	0	3,028,770
Jamesport	48,476	24,178	0	0	0	0	0	0	72,654
Jane	2,261	0	0	0	0	0	0	0	2,261
Jasper	58,846	29,423	25,113	0	0	0	0	0	113,382
Jefferson City	9,017,155	6,944,274	269	0	0	0	0	0	15,961,698
Jennings	0	1,165,693	0	0	0	0	0	0	1,165,693
Jonesburg	70,152	32,550	0	0	0	0	0	0	102,702
Joplin	11,577,370	7,222,466	5,789,065	0	0	0	0	0	24,588,901
Josephville	7,273	0	0	0	0	0	0	0	7,273
Kahoka	219,636	0	0	0	0	0	0	0	219,636
Kansas City	64,755,977	32,094,271	56,448,142	30,349,096	0	0	0	0	183,647,486
Kearney	909,465	418,938	418,939	0	0	0	0	0	1,747,342
Kelso	84,870	0	0	0	0	0	0	0	84,870

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 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Kennett	1,245,478	355,074	0	0	0	0	0	0	1,600,552
Kidder	26,539	0	0	0	0	0	0	0	26,539
Kimberling City	358,779	344,833	0	56,864	0	0	0	0	760,476
Kimmswick	48,116	0	24,058	0	0	0	0	0	72,174
King City	95,431	0	0	0	0	0	0	0	95,431
Kingdom City	251,082	125,541	0	0	0	0	0	0	376,623
Kinloch	0	27,591	0	0	0	0	0	0	27,591
Kirbyville	6,595	0	0	0	0	0	0	0	6,595
Kirksville	2,367,426	1,698,458	1,132,463	0	0	0	0	0	5,198,347
Kirkwood	0	4,484,215	0	201,456	0	0	0	0	4,685,671
Knob Noster	159,487	72,385	72,385	42,239	0	0	0	0	346,496
Koshkonong	13,066	0	0	0	0	0	0	0	13,066
La Belle	39,880	0	0	0	0	0	0	0	39,880
Laclede	0	5,762	0	0	0	0	0	0	5,762
Laddonia	0	12,506	12,506	0	0	0	0	0	25,012
Ladue	0	1,735,274	0	0	0	0	0	0	1,735,274
La Grange	45,356	0	0	0	0	0	0	0	45,356
Lake Ozark	601,047	264,233	264,232	0	0	0	0	0	1,129,512
Lake St. Louis	951,101	0	475,587	0	0	0	0	0	1,426,688
Lakeside	506	0	0	0	0	0	0	0	506
Lamar	618,162	309,026	309,026	0	0	0	0	0	1,236,214
Lamar Hgts.	0	32,133	0	0	0	0	0	0	32,133
La Monte	68,093	0	0	0	0	0	0	0	68,093
Lanagan	18,292	0	0	0	0	0	0	0	18,292
Lancaster	71,048	0	0	0	0	0	0	0	71,048
La Plata	107,715	0	0	0	0	0	0	0	107,715
Lathrop	122,344	61,170	0	0	0	0	0	0	183,514
Laurie	426,950	213,471	211,572	0	0	0	0	0	851,993
Lawson	202,825	101,412	0	0	0	0	0	0	304,237
Leadington	141,087	141,071	70,534	33,941	0	0	0	0	386,633
Leadwood	39,775	0	0	0	0	0	0	0	39,775
Lebanon	3,175,068	1,550,770	1,552,822	0	0	0	0	0	6,278,660
Lee's Summit	11,912,737	10,217,539	5,687,110	0	0	0	0	0	27,817,386
Leeton	24,858	12,429	0	0	0	0	0	0	37,287

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 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Levasy	3,076	0	0	0	0	0	0	0	3,076
Lewistown	26,899	0	0	0	0	0	0	0	26,899
Lexington	385,390	363,470	0	0	0	0	0	0	748,860
Liberal	28,973	0	0	0	0	0	0	0	28,973
Liberty	3,549,804	3,311,667	827,050	0	0	0	0	0	7,688,521
Licking	224,282	112,141	0	0	0	0	0	0	336,423
Lilbourn	55,152	0	0	1,508	0	0	0	0	56,660
Lincoln	103,941	49,060	0	51,942	0	0	0	0	204,943
Linn	231,302	0	0	0	0	0	0	0	231,302
Linn Creek	134,501	100,605	33,355	29,130	0	0	0	0	297,591
Lockwood	82,398	0	0	7,453	0	0	0	0	89,851
Loma Linda	21,263	0	0	0	0	0	0	0	21,263
Lone Jack	36,902	27,133	0	0	0	0	0	0	64,035
Louisiana	722,730	0	0	79,341	0	0	0	0	802,071
Lowry City	56,468	0	0	3,338	0	0	0	0	59,806
Macks Creek	10,386	0	0	0	0	0	0	0	10,386
Macon	946,736	472,920	0	0	0	0	0	0	1,419,656
Madison	25,851	0	0	0	0	0	0	0	25,851
Maitland	10,216	0	0	0	0	0	0	0	10,216
Malden	549,000	205,312	0	0	0	0	0	0	754,312
Malta Bend	16,500	0	0	0	0	0	0	0	16,500
Manchester	0	1,988,806	0	0	0	0	0	0	1,988,806
Mansfield	135,919	77,668	0	0	0	0	0	0	213,587
Maplewood	0	3,040,725	0	125,710	0	0	0	0	3,166,435
Marble Hill	240,738	120,369	0	0	0	0	0	0	361,107
Marceline	214,015	0	96,162	0	0	0	0	0	310,177
Marionville	223,931	74,604	74,606	0	0	0	0	0	373,141
Marlborough	0	234,247	0	0	0	0	0	0	234,247
Marquand	9,717	0	0	0	0	0	0	0	9,717
Marshall	1,517,271	759,114	0	0	0	0	0	0	2,276,385
Marshfield	946,435	473,197	253,137	0	0	0	0	0	1,672,769
Marston	58,695	29,348	0	9,798	0	0	0	0	97,841
Marthasville	0	46,211	46,211	8,805	0	0	0	0	101,227
Martinsburg	41,505	0	0	0	0	0	0	0	41,505

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 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Maryland Heights	0	4,286,507	0	0	0	0	0	0	4,286,507
Maryville	1,587,728	1,176,570	0	0	0	0	0	0	2,764,298
Matthews	146,081	73,041	0	0	0	0	0	0	219,122
Maysville	60,726	15,181	30,362	0	0	0	0	0	106,269
Memphis	268,587	0	0	0	0	0	0	0	268,587
Merriam Woods	18,160	0	6,926	0	0	0	0	0	25,086
Meta	18,136	0	0	0	0	0	0	0	18,136
Mexico	1,533,525	727,851	0	0	0	0	0	0	2,261,376
Middletown	15,434	0	0	0	0	0	0	0	15,434
Milan	208,976	0	0	0	0	0	0	0	208,976
Miller	42,556	8,985	18,286	0	0	0	0	0	69,827
Miner	499,934	493,204	0	14,629	0	0	0	0	1,007,767
Moberly	2,120,378	2,020,254	1,010,495	0	0	0	0	0	5,151,127
Mokane	10,931	0	0	0	0	0	0	0	10,931
Moline Acres	0	25,029	0	0	0	0	0	0	25,029
Monett	1,730,810	865,208	0	0	0	0	0	0	2,596,018
Monroe City	302,515	138,547	0	0	0	0	0	0	441,062
Montgomery City	318,204	0	149,172	0	0	0	0	0	467,376
Montrose	22,708	11,354	0	0	0	0	0	0	34,062
Morehouse	33,033	0	0	0	0	0	0	0	33,033
Morley	10,721	0	0	0	0	0	0	0	10,721
Morrison	6,366	0	0	0	0	0	0	0	6,366
Mosby	114,607	0	0	0	0	0	0	0	114,607
Moscow Mills	299,068	0	143,604	0	0	0	0	0	442,672
Mound City	69,455	69,441	0	0	0	0	0	0	138,896
Mountain Grove	901,720	450,876	0	0	0	0	0	0	1,352,596
Mountain View	522,180	0	216,472	0	0	0	0	0	738,652
Mount Vernon	527,231	526,177	0	0	0	0	0	0	1,053,408
Naylor	20,972	8,760	8,760	1,489	0	0	0	0	39,981
Neelyville	22,713	0	0	0	0	0	0	0	22,713
Neosho	2,008,132	1,713,049	720,846	0	0	0	0	0	4,442,027
Nevada	1,425,828	1,424,314	712,333	0	0	0	0	0	3,562,475
New Bloomfield	25,499	12,731	0	0	0	0	0	0	38,230
Newburg	17,191	7,511	7,511	0	0	0	0	0	32,213

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 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
New Cambria	14,542	0	0	0	0	0	0	0	14,542
New Florence	102,190	48,774	48,774	0	0	0	0	0	199,738
New Franklin	41,187	20,594	16,288	0	0	0	0	0	78,069
New Haven	201,767	52,822	95,202	0	0	0	0	0	349,791
New London	82,393	0	23,562	0	0	0	0	0	105,955
New Madrid	197,514	98,672	0	76,310	0	0	0	0	372,496
New Melle	53,784	25,778	25,779	5,062	0	0	0	0	110,403
Niangua	12,600	0	6,297	0	0	0	0	0	18,897
Nixa	1,950,564	0	975,281	0	0	0	0	0	2,925,845
Noel	135,834	65,154	63,006	0	0	0	0	0	263,994
Norborne	39,564	0	0	0	0	0	0	0	39,564
Normandy	0	145,753	0	0	0	0	0	0	145,753
North Kansas City	3,472,119	0	1,698,369	0	0	0	0	0	5,170,488
Northmoor	167,897	0	0	0	0	0	0	0	167,897
Northwoods	0	381,415	0	0	0	0	0	0	381,415
Norwood	24,525	12,272	0	0	0	0	0	0	36,797
Oak Grove	1,047,449	465,884	465,903	0	0	0	0	0	1,979,236
Oakland	0	86,937	0	0	0	0	0	0	86,937
Oakview	45,482	41,911	0	20,639	0	0	0	0	108,032
Odessa	531,795	440,362	265,819	0	0	0	0	0	1,237,976
O'Fallon	10,623,297	0	5,070,989	0	0	0	0	0	15,694,286
Old Monroe	38,270	9,144	9,144	0	0	0	0	0	56,558
Olivette	0	1,258,727	0	150,090	0	0	0	0	1,408,817
Oran	55,878	27,936	0	0	0	0	0	0	83,814
Oronogo	53,839	0	0	0	0	0	0	0	53,839
Orrick	45,238	0	19,616	0	0	0	0	0	64,854
Osage Beach	4,580,382	2,259,477	2,259,519	0	0	0	0	0	9,099,378
Osceola	81,377	19,508	0	0	0	0	0	0	100,885
Otterville	30,468	0	0	0	0	0	0	0	30,468
Overland	0	1,074,967	0	0	0	0	0	0	1,074,967
Owensville	571,997	275,683	275,694	0	0	0	0	0	1,123,374
Ozark	2,334,950	1,167,465	0	0	0	0	0	0	3,502,415
Pacific	774,991	394,459	0	0	0	0	0	0	1,169,450
Pagedale	0	334,224	0	0	0	0	0	0	334,224

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 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Palmyra	369,125	178,311	0	0	0	0	0	0	547,436
Paris	126,471	55,009	55,009	0	0	0	0	0	236,489
Park Hills	630,339	582,849	291,268	0	0	0	0	0	1,504,456
Parkville	906,261	0	432,892	0	0	0	0	0	1,339,153
Parkway	16,174	0	0	0	0	0	0	0	16,174
Parma	25,928	12,944	9,717	4,111	0	0	0	0	52,700
Pasadena Hills	0	64,751	0	8,457	0	0	0	0	73,208
Pasadena Park	0	27,605	0	0	0	0	0	0	27,605
Pattonsburg	26,387	0	0	4,308	0	0	0	0	30,695
Peculiar	274,715	258,909	121,726	170,132	0	0	0	0	825,482
Perry	82,378	0	37,890	0	0	0	0	0	120,268
Perryville	1,462,580	548,310	731,289	0	0	0	0	0	2,742,179
Pevely	510,939	0	242,063	0	0	0	0	0	753,002
Phillipsburg	4,526	0	0	0	0	0	0	0	4,526
Piedmont	416,955	198,665	198,665	0	0	0	0	0	814,285
Pierce City	66,128	37,785	37,788	0	0	0	0	0	141,701
Pierpont Village	709	0	0	0	0	0	0	0	709
Pilot Grove	37,177	0	18,589	9,084	0	0	0	0	64,850
Pilot Knob	63,998	31,999	29,858	0	0	0	0	0	125,855
Pine Lawn	0	283,884	0	0	0	0	0	0	283,884
Pineville	66,967	33,484	0	1,173,643	0	0	0	0	1,274,094
Plato	11,696	0	0	0	0	0	0	0	11,696
Platte City	677,538	677,494	0	0	0	0	0	0	1,355,032
Platte Woods	83,510	0	41,755	0	0	0	0	0	125,265
Plattsburg	193,219	193,157	0	1,328	0	0	0	0	387,704
Pleasant Hill	592,078	440,242	259,724	0	0	0	0	0	1,292,044
Pleasant Hope	38,729	8,884	8,885	5,554	0	0	0	0	62,052
Pleasant Valley	496,983	310,505	62,109	0	0	0	0	0	869,597
Polo	29,431	26,991	27,031	0	0	0	0	0	83,453
Poplar Bluff	4,072,263	4,106,673	0	0	0	0	0	0	8,178,936
Portage Des Sioux	13,307	0	0	0	0	0	0	0	13,307
Portageville	289,578	133,255	0	0	0	0	0	0	422,833
Potosi	772,678	0	0	0	0	0	0	0	772,678
Preston	18,178	0	0	0	0	0	0	0	18,178

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Princeton	94,184	0	0	0	0	0	0	0	94,184
Purdy	69,467	0	0	0	0	0	0	0	69,467
Puxico	115,522	0	0	0	0	0	0	0	115,522
Queen City	31,156	13,320	13,320	0	0	0	0	0	57,796
Qulin	26,145	13,072	0	0	0	0	0	0	39,217
Randolph	41,325	20,670	0	0	0	0	0	0	61,995
Raymore	1,583,381	1,485,782	742,892	0	0	0	0	0	3,812,055
Raytown	2,688,847	1,244,330	1,211,657	0	0	0	0	0	5,144,834
Redings Mill	1,719	0	0	0	0	0	0	0	1,719
Reeds Spring	64,897	47,928	0	0	0	0	0	0	112,825
Republic	1,339,781	1,004,476	669,890	0	0	0	0	0	3,014,147
Rich Hill	147,009	0	0	0	0	0	0	0	147,009
Richland	143,690	63,790	63,808	0	0	0	0	0	271,288
Richmond	1,031,050	136,982	475,751	0	0	0	0	0	1,643,783
Richmond Heights	0	5,359,798	0	0	0	0	0	0	5,359,798
Ridgeway	23,414	0	0	0	0	0	0	0	23,414
Risco	15,947	0	0	0	0	0	0	0	15,947
River Bend	13,203	0	0	0	0	0	0	0	13,203
Riverside	1,005,942	0	0	215,544	0	0	0	0	1,221,486
Riverview	0	177,599	0	23,195	0	0	0	0	200,794
Rocheport	20,372	10,186	0	0	0	0	0	0	30,558
Rockaway Beach	39,073	17,890	17,890	0	0	0	0	0	74,853
Rock Hill	0	892,848	0	0	0	0	0	0	892,848
Rock Port	177,855	110,873	0	38,151	0	0	0	0	326,879
Rockville	9,451	0	0	0	0	0	0	0	9,451
Rogersville	242,455	121,328	114,030	0	0	0	0	0	477,813
Rolla	3,577,061	3,575,866	1,788,509	0	0	0	0	0	8,941,436
Rosebud	40,590	0	19,377	0	0	0	0	0	59,967
Russellville	49,446	0	0	0	0	0	0	0	49,446
Rutledge	11,903	0	0	0	0	0	0	0	11,903
St. Ann	0	1,853,678	0	0	0	0	0	0	1,853,678
St. Charles	10,326,655	4,971,539	0	0	0	0	0	0	15,298,194
St. Clair	533,544	266,721	265,977	0	0	0	0	0	1,066,242
St. Elizabeth	24,989	0	0	0	0	0	0	0	24,989

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
St. George	0	8,965	0	0	0	0	0	0	8,965
St. James	485,190	0	242,590	0	0	0	0	0	727,780
St. John	0	693,738	0	0	0	0	0	0	693,738
St. Joseph	16,068,758	5,356,684	1,606,960	0	0	0	0	0	23,032,402
St. Louis	49,048,207	59,114,696	26,752,429	25,763,812	0	0	0	0	160,679,144
St. Martins	31,361	0	0	0	0	0	0	0	31,361
St. Mary	21,012	0	10,506	0	0	0	0	0	31,518
St. Peters	12,235,276	1,223,205	6,117,639	0	0	0	0	0	19,576,120
St. Robert	1,750,629	875,170	857,664	0	0	0	0	0	3,483,463
St. Thomas	10,700	0	0	0	0	0	0	0	10,700
Ste. Genevieve	579,153	272,289	272,293	124,720	0	0	0	0	1,248,455
Saginaw	19,716	0	0	0	0	0	0	0	19,716
Salem	967,319	483,655	0	0	0	0	0	0	1,450,974
Salisbury	177,696	0	0	0	0	0	0	0	177,696
Sarcoxi	102,637	44,216	44,223	0	0	0	0	0	191,076
Savannah	570,841	104,967	0	0	0	0	0	0	675,808
Scotsdale	0	5,201	0	0	0	0	0	0	5,201
Scott City	392,161	90,484	180,970	0	0	0	0	0	663,615
Sedalia	4,093,420	3,475,077	1,962,111	0	0	0	0	0	9,530,608
Seligman	81,990	40,995	39,667	0	0	0	0	0	162,652
Senath	54,176	0	0	0	0	0	0	0	54,176
Seneca	185,693	84,565	84,565	0	0	0	0	0	354,823
Seymour	177,379	0	0	0	0	0	0	0	177,379
Shelbina	218,535	54,632	0	0	0	0	0	0	273,167
Shelbyville	32,382	0	0	0	0	0	0	0	32,382
Sheldon	25,995	0	0	0	0	0	0	0	25,995
Shrewsbury	0	1,361,969	0	0	0	0	0	0	1,361,969
Sikeston	5,555,292	472,354	1,387,777	0	0	0	0	0	7,415,423
Silex	41,663	0	0	4,502	0	0	0	0	46,165
Silver Creek	14,611	0	0	0	0	0	0	0	14,611
Slater	102,132	51,066	51,066	0	0	0	0	0	204,264
Smithton	13,712	0	0	0	0	0	0	0	13,712
Smithville	765,603	0	357,402	112,107	0	0	0	0	1,235,112
Southwest City	107,668	25,615	51,231	65,995	0	0	0	0	250,509

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Sparta	91,307	0	0	0	0	0	0	0	91,307
Spickard	6,933	0	0	0	0	0	0	0	6,933
Springfield	39,267,492	9,483,444	4,741,518	4,494,720	0	0	0	0	57,987,174
Stanberry	0	110,229	0	0	0	0	0	0	110,229
Steele	168,786	84,363	0	0	0	0	0	0	253,149
Steelville	232,300	115,933	0	0	0	0	0	0	348,233
Stella	2,260	0	0	0	0	0	0	0	2,260
Stewartsville	48,290	16,698	0	0	0	0	0	0	64,988
Stockton	219,293	109,646	109,646	26,511	0	0	0	0	465,096
Stoutland	5,043	0	0	0	0	0	0	0	5,043
Stover	99,613	0	46,351	0	0	0	0	0	145,964
Strafford	250,472	125,236	0	0	0	0	0	0	375,708
Sturgeon	51,983	0	21,850	0	0	0	0	0	73,833
Sugar Creek	626,923	29,100	0	27,522	0	0	0	0	683,545
Sullivan	1,494,824	747,116	745,617	0	0	0	0	0	2,987,557
Summersville	55,555	0	26,208	0	0	0	0	0	81,763
Sunrise Beach	171,194	0	85,588	41,790	0	0	0	0	298,572
Sunset Hills	0	759,985	0	0	0	0	0	0	759,985
Sweet Springs	165,049	50,987	50,987	0	0	0	0	0	267,023
Table Rock	419	0	0	0	0	0	0	0	419
Taneyville	11,806	0	0	0	0	0	0	0	11,806
Taos	20,306	0	0	0	0	0	0	0	20,306
Tarkio	197,845	0	0	0	0	0	0	0	197,845
Thayer	430,452	0	0	0	0	0	0	0	430,452
Theodosia	52,972	0	0	0	0	0	0	0	52,972
Tipton	179,461	0	0	0	0	0	0	0	179,461
Town and Country	0	3,033,927	0	0	0	0	0	0	3,033,927
Tracy	19,529	0	0	0	0	0	0	0	19,529
Trenton	720,738	689,949	0	0	0	0	0	0	1,410,687
Trimble	18,216	0	0	0	0	0	0	0	18,216
Troy	2,239,671	0	1,088,886	0	0	0	0	0	3,328,557
Truesdale	123,537	0	0	0	0	0	0	0	123,537
Tuscumbia	11,199	0	0	0	0	0	0	0	11,199
Twin Oaks	0	257,531	0	0	0	0	0	0	257,531

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Union	1,513,239	602,490	756,615	0	0	0	0	0	2,872,344
Unionville	187,566	0	0	0	0	0	0	0	187,566
University City	0	4,004,732	0	277,544	0	0	0	0	4,282,276
Uplands Park	0	25,968	0	3,392	0	0	0	0	29,360
Urbana	45,249	0	22,636	0	0	0	0	0	67,885
Urich	59,377	29,689	29,689	0	0	0	0	0	118,755
Valley Park	0	742,895	0	0	0	0	0	0	742,895
Van Buren	146,535	68,478	0	0	0	0	0	0	215,013
Vandalia	289,560	144,738	0	0	0	0	0	0	434,298
Vandiver	103,883	0	0	0	0	0	0	0	103,883
Velda Village	0	91,227	0	0	0	0	0	0	91,227
Velda Village Hills	0	61,533	0	0	0	0	0	0	61,533
Verona	34,901	5,547	0	0	0	0	0	0	40,448
Versailles	475,578	465,096	0	0	0	0	0	0	940,674
Viburnum	65,473	0	0	0	0	0	0	0	65,473
Vienna	100,165	0	47,338	10,714	0	0	0	0	158,217
Village of Four Seasons	218,579	109,290	0	0	0	0	0	0	327,869
Vinita Park	0	190,078	0	3,818	0	0	0	0	193,896
Vinita Terrace	0	16,484	0	0	0	0	0	0	16,484
Walnut Grove	38,870	0	0	2,306	0	0	0	0	41,176
Wardell	16,770	4,193	0	0	0	0	0	0	20,963
Wardsville	26,293	0	0	0	0	0	0	0	26,293
Warrensburg	2,571,093	2,213,511	0	347,443	0	0	0	0	5,132,047
Warrenton	1,459,714	364,929	729,857	0	0	0	0	0	2,554,500
Warsaw	715,051	404,299	297,599	0	0	0	0	0	1,416,949
Warson Woods	0	189,208	0	0	0	0	0	0	189,208
Washburn	22,825	11,413	11,413	0	0	0	0	0	45,651
Washington	3,276,122	1,638,061	938,526	306,497	0	0	0	0	6,159,206
Waverly	56,196	0	25,070	0	0	0	0	0	81,266
Wayland	19,001	0	0	0	0	0	0	0	19,001
Waynesville	373,154	273,842	174,680	0	0	0	0	0	821,676
Weaubleau	40,969	20,492	0	0	0	0	0	0	61,461
Webb City	1,374,521	806,641	645,919	0	0	0	0	0	2,827,081
Webster Groves	0	2,747,000	0	0	0	0	0	0	2,747,000

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Weldon Spring	209,965	0	0	0	0	0	0	0	209,965
Wellston	0	138,873	0	0	0	0	0	0	138,873
Wellsville	52,451	15,297	26,226	0	0	0	0	0	93,974
Wentzville	3,317,413	1,658,484	1,584,321	945,206	0	0	0	0	7,505,424
Weston	137,655	51,475	68,692	40,261	0	0	0	0	298,083
Westphalia	40,394	0	0	5,842	0	0	0	0	46,236
West Plains	2,718,047	1,358,944	1,310,667	0	0	0	0	0	5,387,658
West Sullivan	5,417	1,354	0	0	0	0	0	0	6,771
Wheatland	21,978	6,545	9,749	0	0	0	0	0	38,272
Wheaton	59,603	0	0	0	0	0	0	0	59,603
Wilbur Park	0	26,815	0	0	0	0	0	0	26,815
Wildwood	0	1,857,835	0	0	0	0	0	0	1,857,835
Willard	365,642	350,941	0	34,964	0	0	0	0	751,547
Williamsville	22,880	7,600	0	0	0	0	0	0	30,480
Willow Springs	271,854	198,518	0	0	0	0	0	0	470,372
Winchester	0	61,158	0	0	0	0	0	0	61,158
Windsor	210,901	91,957	0	0	0	0	0	0	302,858
Winfield	97,609	0	45,145	0	0	0	0	0	142,754
Winona	94,292	44,768	44,769	0	0	0	0	0	183,829
Woods Heights	29,383	0	0	327	0	0	0	0	29,710
Woodson Terrace	0	698,534	0	30,885	0	0	0	0	729,419
Wright City	261,744	58,227	116,453	0	0	0	0	0	436,424
Wyaconda	7,040	0	0	0	0	0	0	0	7,040
Wyatt	12,305	0	0	0	0	0	0	0	12,305
COUNTIES:									
Adair County	0	0	0	0	1,370,368	1,369,191	0	0	2,739,559
Andrew County	0	0	0	125,410	472,856	1,103,299	0	0	1,701,565
Atchison County	0	0	0	96,920	0	760,957	0	0	857,877
Audrain County	0	0	0	0	1,129,615	2,741,530	0	0	3,871,145
Barry County	0	0	0	0	1,768,402	2,264,586	0	0	4,032,988
Barton County	0	0	0	0	515,326	515,241	0	0	1,030,567
Bates County	0	0	0	101,556	0	1,118,243	0	0	1,219,799
Benton County	0	0	0	0	765,054	1,461,910	0	0	2,226,964
Bollinger County	0	0	0	0	296,429	592,843	0	0	889,272

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 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
COUNTIES:									
Boone County	0	0	0	0	11,158,239	13,931,249	0	0	25,089,488
Buchanan County	0	0	0	0	5,653,180	6,781,439	0	0	12,434,619
Butler County	0	0	0	0	2,750,516	2,749,393	0	0	5,499,909
Caldwell County	0	0	0	108,149	210,185	840,366	0	0	1,158,700
Callaway County	0	0	0	0	0	1,827,458	0	0	1,827,458
Camden County	0	0	0	0	4,113,990	4,113,556	0	0	8,227,546
Cape Girardeau County	0	0	0	0	6,035,658	0	0	0	6,035,658
Carroll County	0	0	0	146,059	314,546	471,719	0	0	932,324
Carter County	0	0	0	0	197,346	197,349	0	0	394,695
Cass County	0	0	0	0	4,946,495	7,408,600	0	0	12,355,095
Cedar County	0	0	0	0	499,554	543,353	0	0	1,042,907
Chariton County	0	0	0	101,137	264,070	769,822	0	0	1,135,029
Christian County	0	0	0	0	3,089,974	6,179,558	0	0	9,269,532
Clark County	0	0	0	0	220,103	440,178	0	0	660,281
Clay County	0	0	0	3,404,058	14,017,063	10,489,444	0	0	27,910,565
Clinton County	0	0	0	116,460	551,085	551,089	0	0	1,218,634
Cole County	0	0	0	523,546	0	5,082,320	0	0	5,605,866
Cooper County	0	0	0	0	759,123	1,897,673	0	0	2,656,796
Crawford County	0	0	0	0	958,722	2,208,838	0	0	3,167,560
Dade County	0	0	0	56,102	248,977	579,526	0	0	884,605
Dallas County	0	0	0	0	620,913	1,809,591	0	0	2,430,504
Daviess County	0	0	0	55,479	0	733,518	0	0	788,997
DeKalb County	0	0	0	0	622,664	622,656	0	0	1,245,320
Dent County	0	0	0	0	708,603	704,794	0	0	1,413,397
Douglas County	0	0	0	0	453,601	453,611	0	0	907,212
Dunklin County	0	0	0	0	0	2,655,636	0	0	2,655,636
Franklin County	0	0	0	0	5,209,766	7,814,267	0	0	13,024,033
Gasconade County	0	0	0	0	777,646	1,081,651	0	0	1,859,297
Gentry County	0	0	0	25,397	0	448,987	0	0	474,384
Greene County	0	0	0	0	22,805,989	22,222,230	0	0	45,028,219
Grundy County	0	0	0	0	431,968	789,014	0	0	1,220,982
Harrison County	0	0	0	0	0	1,251,185	0	0	1,251,185
Henry County	0	0	0	87,532	1,171,777	0	0	0	1,259,309
Hickory County	0	0	0	0	275,683	551,352	0	0	827,035

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 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
COUNTIES:									
Holt County	0	0	0	99,869	168,249	588,170	0	0	856,288
Howard County	0	0	0	0	286,185	1,064,223	0	0	1,350,408
Howell County	0	0	0	0	2,091,000	1,043,791	0	0	3,134,791
Iron County	0	0	0	0	370,752	204,166	0	0	574,918
Jackson County	0	0	0	0	42,200,028	21,098,284	0	0	63,298,312
Jasper County	0	0	0	0	5,698,106	5,611,999	0	0	11,310,105
Jefferson County	0	0	0	0	10,010,854	22,343,857	0	0	32,354,711
Johnson County	0	0	0	599,153	2,116,429	4,067,748	0	0	6,783,330
Knox County	0	0	0	0	134,478	403,291	0	0	537,769
Laclede County	0	0	0	0	2,007,281	2,005,188	0	0	4,012,469
Lafayette County	0	0	0	0	1,195,741	2,484,735	0	0	3,680,476
Lawrence County	0	0	0	230,852	1,255,850	1,255,828	0	0	2,742,530
Lewis County	0	0	0	241,777	270,063	829,722	0	0	1,341,562
Lincoln County	0	0	0	0	2,147,416	7,078,536	0	0	9,225,952
Linn County	0	0	0	108,966	587,400	587,402	0	0	1,283,768
Livingston County	0	0	0	0	882,555	441,271	0	0	1,323,826
Macon County	0	0	0	0	725,489	1,333,864	0	0	2,059,353
Madison County	0	0	0	0	469,901	469,647	0	0	939,548
Maries County	0	0	0	38,927	242,589	483,656	0	0	765,172
Marion County	0	0	0	335,338	1,660,404	2,078,233	0	0	4,073,975
McDonald County	0	0	0	0	1,116,850	3,289,444	0	0	4,406,294
Mercer County	0	0	0	0	135,878	421,703	0	0	557,581
Miller County	0	0	0	195,294	1,840,211	1,838,321	0	0	3,873,826
Mississippi County	0	0	0	0	415,048	1,036,702	0	0	1,451,750
Moniteau County	0	0	0	0	486,726	928,805	0	0	1,415,531
Monroe County	0	0	0	54,953	265,800	265,798	0	0	586,551
Montgomery County	0	0	0	0	432,160	1,080,116	0	0	1,512,276
Morgan County	0	0	0	0	950,407	1,016,218	0	0	1,966,625
New Madrid County	0	0	0	0	1,439,885	107,076	0	0	1,546,961
Newton County	0	0	0	0	2,250,573	3,000,750	0	0	5,251,323
Nodaway County	0	0	0	0	975,301	1,951,330	0	0	2,926,631
Oregon County	0	0	0	0	406,442	406,446	0	0	812,888
Osage County	0	0	0	0	481,456	529,214	0	0	1,010,670
Ozark County	0	0	0	0	265,819	560,367	0	0	826,186

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
COUNTIES:									
Pemiscot County	0	0	0	0	656,887	985,299	0	0	1,642,186
Perry County	0	0	0	0	1,113,710	1,872,782	0	0	2,986,492
Pettis County	0	0	0	428,894	2,431,690	2,428,071	0	0	5,288,655
Phelps County	0	0	0	0	2,449,232	1,835,654	0	0	4,284,886
Pike County	0	0	0	0	661,482	2,104,862	0	0	2,766,344
Platte County	0	0	0	3,458,514	6,569,797	11,078,763	0	0	21,107,074
Polk County	0	0	0	0	0	2,705,074	0	0	2,705,074
Pulaski County	0	0	0	0	1,765,661	881,915	0	0	2,647,576
Putnam County	0	0	0	0	0	681,767	0	0	681,767
Ralls County	0	0	0	0	399,411	1,201,542	0	0	1,600,953
Randolph County	0	0	0	0	1,272,627	1,271,090	0	0	2,543,717
Ray County	0	0	0	174,829	785,704	1,571,380	0	0	2,531,913
Reynolds County	0	0	0	0	206,145	0	0	0	206,145
Ripley County	0	0	0	0	0	431,677	0	0	431,677
St. Charles County	0	0	0	6,688,608	21,263,038	51,520,102	0	0	79,471,748
St. Clair County	0	0	0	0	271,076	0	0	0	271,076
St. Francois County	0	0	0	0	3,344,482	4,751,731	0	0	8,096,213
St. Louis County	0	0	121,462,910	0	0	14,311,367	162,102,858	0	297,877,135
Ste. Genevieve County	0	0	0	0	757,313	757,310	0	0	1,514,623
Saline County	0	0	0	0	1,024,257	1,024,228	0	0	2,048,485
Schuyler County	0	0	0	0	124,009	248,020	0	0	372,029
Scotland County	0	0	0	0	0	463,528	0	0	463,528
Scott County	0	0	0	0	1,627,079	1,623,040	0	0	3,250,119
Shannon County	0	0	0	0	225,153	224,958	0	0	450,111
Shelby County	0	0	0	59,537	236,879	473,729	0	0	770,145
Stoddard County	0	0	0	0	1,300,649	1,300,010	0	0	2,600,659
Stone County	0	0	0	369,522	1,890,534	4,949,967	0	0	7,210,023
Sullivan County	0	0	0	0	217,497	652,006	0	0	869,503
Taney County	0	0	0	0	5,905,566	14,859,649	0	0	20,765,215
Texas County	0	0	0	0	919,936	156,284	0	0	1,076,220
Vernon County	0	0	0	0	925,008	0	0	0	925,008
Warren County	0	0	0	0	1,333,426	3,999,856	0	0	5,333,282
Washington County	0	0	0	167,072	729,907	2,854,744	0	0	3,751,723
Wayne County	0	0	0	0	440,588	440,589	0	0	881,177

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
COUNTIES:									
Webster County	0	0	0	0	1,198,584	2,110,473	0	0	3,309,057
Worth County	0	0	0	18,622	67,872	102,793	0	0	189,287
Wright County	0	0	0	0	765,041	764,306	0	0	1,529,347
DISTRICTS:									
Ava Ambulance District	0	0	0	0	0	0	0	105,733	105,733
Barton County Ambulance District	0	0	0	0	0	0	0	493,807	493,807
Branson Hills Community Development District	0	0	0	0	0	0	0	30,724	30,724
Branson Lakes Area Tourism Enhancement District	0	0	0	0	0	0	0	390,030	390,030
Brookside Community Development District	0	0	0	0	0	0	0	24,593	24,593
Caledonia Community Development District	0	0	0	2,603	0	0	0	53,802	56,405
Callaway County Ambulance District	0	0	0	0	0	0	0	692,407	692,407
Cam-MO Ambulance District	0	0	0	0	0	0	0	668,396	668,396
Cedar County Ambulance District	0	0	0	0	0	0	0	200,546	200,546
Dade County Ambulance District	0	0	0	0	0	0	0	140,521	140,521
Daviess/Dekalb Regional Jail District	0	0	0	0	0	0	0	55,857	55,857
Herman Area Ambulance District	0	0	0	0	0	0	0	78,270	78,270
Iron County Ambulance District	0	0	0	0	0	0	0	251,584	251,584
KC International Airport Community Development District	0	0	0	12,129	0	0	0	789,235	801,364
Maries Osage Ambulance District	0	0	0	0	0	0	0	172,299	172,299
Martin City Community Development District	0	0	0	10,152	0	0	0	143,904	154,056
Miller County Ambulance District	0	0	0	0	0	0	0	1,275,435	1,275,435
Noel T. Adams Ambulance District	0	0	0	0	0	0	0	443,891	443,891
Orrick Fire Protection District	0	0	0	0	0	0	0	124,489	124,489
Osage Ambulance District	0	0	0	0	0	0	0	259,654	259,654
Performing Arts Community Development	0	0	0	3,612	0	0	0	86,553	90,165
Randolph County Ambulance District	0	0	0	0	0	0	0	326,388	326,388
Res Inn Downtown/St. Louis Community Development District	0	0	0	105,473	0	0	0	140,966	246,439
Rock Community Fire Protection District	0	0	0	0	0	0	0	158,047	158,047
Rock Township Ambulance District	0	0	0	0	0	0	0	1,789,525	1,789,525
St. Charles Riverfront Community Development District	0	0	0	27,925	0	0	0	277,506	305,431
St. Francois County Ambulance District	0	0	0	0	0	0	0	1,500,693	1,500,693
St. James Ambulance District	0	0	0	0	0	0	0	321,734	321,734
Salt River Ambulance District	0	0	0	0	0	0	0	190,767	190,767
Smithville Area Fire Protection District	0	0	0	0	0	0	0	427,365	427,365

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2006

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transporation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
DISTRICTS:									
SNI Valley Fire Protection District	0	0	0	0	0	0	0	667,676	667,676
Springdale Community Development District	0	0	0	16	0	0	0	0	16
Southern Stone Fire District	0	0	0	0	0	0	0	1,678,176	1,678,176
South Metropolitan Fire Protection District	0	0	0	0	0	0	0	794,965	794,965
Steelville Ambulance District	0	0	0	0	0	0	0	168,948	168,948
Thirty-ninth Street Community Development District	0	0	0	1,429	0	0	0	175,662	177,091
Three Trails Community Development District	0	0	0	0	0	0	0	103,539	103,539
Three Trails Village Community Development District	0	0	0	1,882	0	0	0	294,490	296,372
US Hwy 36 Int 72 Corridor Transporation Development District	0	0	0	0	0	0	0	698,003	698,003
Warsaw Lincoln Ambulance District	0	0	0	0	0	0	0	631,501	631,501
Westport Community Development District	0	0	0	1,002	0	0	0	340,065	341,067
TOTALS	\$ 493,360,757	377,727,493	317,095,054	86,668,649	244,249,052	348,673,689	162,102,858	17,167,746	2,047,045,298

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Adrian	\$ 138,734	79,425	48,400	0	0	0	0	0	266,559
Advance	155,849	151,763	0	22,008	0	0	0	0	329,620
Airport Drive	172,455	84,119	0	0	0	0	0	0	256,574
Alba	16,383	0	0	0	0	0	0	0	16,383
Albany	151,160	115,783	0	0	0	0	0	0	266,943
Alexandria	11,937	0	0	0	0	0	0	0	11,937
Allendale	4,710	0	0	0	0	0	0	0	4,710
Alton	97,311	94,118	0	0	0	0	0	0	191,429
Amsterdam	10,398	0	0	0	0	0	0	0	10,398
Anderson	175,594	0	83,916	0	0	0	0	0	259,510
Annapolis	26,246	13,123	13,123	0	0	0	0	0	52,492
Appleton City	154,897	41,270	0	0	0	0	0	0	196,167
Arbyrd	28,742	0	0	0	0	0	0	0	28,742
Arcadia	66,135	0	0	0	0	0	0	0	66,135
Archie	43,558	0	9,121	0	0	0	0	0	52,679
Argyle	9,751	0	0	0	0	0	0	0	9,751
Arnold	4,123,184	999,980	0	0	0	0	0	0	5,123,164
Arrow Rock	14,526	3,632	0	0	0	0	0	0	18,158
Asbury	16,318	0	0	0	0	0	0	0	16,318
Ash Grove	121,532	56,210	0	12,339	0	0	0	0	190,081
Ashland	252,429	117,696	0	0	0	0	0	0	370,125
Atlanta	20,929	0	0	0	0	0	0	0	20,929
Augusta	48,188	24,093	0	0	0	0	0	0	72,281
Aurora	852,983	403,992	406,297	0	0	0	0	0	1,663,272
Auxvasse	64,250	0	29,335	0	0	0	0	0	93,585
Ava	304,512	609,763	0	46,288	0	0	0	0	960,563
Avondale	14,916	0	0	0	0	0	0	0	14,916
Bagnell	11,877	0	0	0	0	0	0	0	11,877
Bakersfield	10,420	0	0	0	0	0	0	0	10,420
Ballwin	0	3,339,327	0	0	0	0	0	0	3,339,327
Bates City	66,608	33,304	0	16,186	0	0	0	0	116,098
Battlefield	54,208	0	42,185	0	0	0	0	0	96,393
Bell City	13,274	0	0	0	0	0	0	0	13,274
Bella Villa	0	39,515	0	4,676	0	0	0	0	44,191
Belle	122,512	60,634	55,443	0	0	0	0	0	238,589
Bellefontaine Neighbors	0	637,754	0	0	0	0	0	0	637,754
Bellflower	13,725	5,693	5,694	0	0	0	0	0	25,112
Bel-Nor	0	91,913	0	10,876	0	0	0	0	102,789

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Bel-Ridge	0	233,009	0	0	0	0	0	0	233,009
Belton	2,479,335	2,479,269	1,239,667	0	0	0	0	0	6,198,271
Benton	43,515	0	0	0	0	0	0	0	43,515
Berger	4,548	0	0	0	0	0	0	0	4,548
Berkeley	0	598,389	0	0	0	0	0	0	598,389
Bernie	97,850	48,925	0	0	0	0	0	0	146,775
Bethany	617,473	974	0	0	0	0	0	0	618,447
Beverly Hills	0	62,029	0	0	0	0	0	0	62,029
Bevier	49,491	0	20,030	0	0	0	0	0	69,521
Billings	59,473	0	0	0	0	0	0	0	59,473
Birch Tree	48,327	22,595	22,920	0	0	0	0	0	93,842
Birmingham	7,741	0	0	0	0	0	0	0	7,741
Bismarck	98,663	0	44,384	0	0	0	0	0	143,047
Blackburn	6,779	0	0	0	0	0	0	0	6,779
Black Jack	0	390,659	0	46,225	0	0	0	0	436,884
Blackwater	8,188	4,094	0	0	0	0	0	0	12,282
Blairstown	6,208	0	0	0	0	0	0	0	6,208
Bland	26,454	24,285	0	0	0	0	0	0	50,739
Bloomfield	111,899	14,512	0	21,656	0	0	0	0	148,067
Bloomsdale	76,109	0	0	0	0	0	0	0	76,109
Blue Springs	6,046,216	0	2,847,236	0	0	0	0	0	8,893,452
Bolivar	1,574,851	786,825	757,355	0	0	0	0	0	3,119,031
Bonne Terre	393,722	185,170	185,085	0	0	0	0	0	763,977
Boonville	938,423	445,116	0	0	0	0	0	0	1,383,539
Bourbon	167,197	0	80,555	0	0	0	0	0	247,752
Bowling Green	440,716	103,010	206,054	0	0	0	0	0	749,780
Branson	8,167,612	0	4,060,377	0	0	0	0	0	12,227,989
Branson West	761,201	380,600	380,587	0	0	0	0	0	1,522,388
Brashear	3,804	0	0	0	0	0	0	0	3,804
Braymer	53,952	0	0	0	0	0	0	0	53,952
Breckenridge	10,912	0	0	0	0	0	0	0	10,912
Breckenridge Hills	0	170,638	0	32,783	0	0	0	0	203,421
Brentwood	0	5,693,304	0	0	0	0	0	0	5,693,304
Bridgeton	0	3,445,424	0	0	0	0	0	0	3,445,424
Brookfield	707,716	177,038	334,786	71,788	0	0	0	0	1,291,328
Brookline Station	19,523	0	0	0	0	0	0	0	19,523
Browning	9,784	0	0	1,367	0	0	0	0	11,151
Brumley	6,014	0	0	0	0	0	0	0	6,014

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Brunswick	116,363	0	0	0	0	0	0	0	116,363
Bucklin	32,334	0	0	10,137	0	0	0	0	42,471
Buckner	174,184	87,089	0	16,986	0	0	0	0	278,259
Buffalo	656,114	0	309,041	0	0	0	0	0	965,155
Bull Creek Village	6,928	0	0	0	0	0	0	0	6,928
Bunker	28,871	0	0	0	0	0	0	0	28,871
Butler	579,544	290,318	289,774	0	0	0	0	0	1,159,636
Byrnes Mill	110,463	0	0	0	0	0	0	0	110,463
Cabool	298,138	137,095	0	0	0	0	0	0	435,233
Caledonia	13,591	0	0	0	0	0	0	0	13,591
Calhoun	10,345	3,861	0	0	0	0	0	0	14,206
California	434,719	0	0	0	0	0	0	0	434,719
Callao	8,551	0	0	0	0	0	0	0	8,551
Calverton Park	0	76,038	0	0	0	0	0	0	76,038
Camdenton	1,174,612	587,300	576,087	0	0	0	0	0	2,337,999
Cameron	1,241,598	620,799	0	0	0	0	0	0	1,862,397
Campbell	112,998	0	0	0	0	0	0	0	112,998
Canton	188,964	70,861	0	0	0	0	0	0	259,825
Cape Girardeau	8,079,938	5,200,999	3,927,061	0	0	0	0	0	17,207,998
Cardwell	15,297	0	0	0	0	0	0	0	15,297
Carl Junction	240,221	0	99,530	0	0	0	0	0	339,751
Carrollton	377,087	0	188,321	0	0	0	0	0	565,408
Cartersville	70,735	35,367	29,504	7,094	0	0	0	0	142,700
Carthage	1,743,309	857,892	832,019	0	0	0	0	0	3,433,220
Caruthersville	474,584	237,278	0	0	0	0	0	0	711,862
Cassville	588,490	588,681	0	0	0	0	0	0	1,177,171
Center	45,078	0	0	0	0	0	0	0	45,078
Centertown	27,169	0	0	0	0	0	0	0	27,169
Centerville	9,417	0	0	0	0	0	0	0	9,417
Centralia	313,449	157,273	156,816	0	0	0	0	0	627,538
Chaffee	156,342	78,171	0	0	0	0	0	0	234,513
Chamois	23,223	0	0	0	0	0	0	0	23,223
Charlack	0	82,307	0	0	0	0	0	0	82,307
Charleston	430,885	0	203,328	0	0	0	0	0	634,213
Chesterfield	0	5,712,971	0	0	0	0	0	0	5,712,971
Chilhowee	15,467	0	0	0	0	0	0	0	15,467
Chillicothe	1,482,314	1,063,693	708,619	0	0	0	0	0	3,254,626
Clarence	68,613	0	0	0	0	0	0	0	68,613

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Clarksburg	7,286	0	0	0	0	0	0	0	7,286
Clarksville	37,686	0	0	0	0	0	0	0	37,686
Clarkton	55,361	0	0	0	0	0	0	0	55,361
Claycomo	0	62,408	0	0	0	0	0	0	62,408
Clayton	0	2,527,166	0	0	0	0	0	0	2,527,166
Cleveland	43,595	0	0	0	0	0	0	0	43,595
Clever	55,738	27,868	0	0	0	0	0	0	83,606
Climax Springs	2,027	0	0	0	0	0	0	0	2,027
Clinton	1,696,548	1,482,917	579,047	195,648	0	0	0	0	3,954,160
Cole Camp	98,638	0	40,600	0	0	0	0	0	139,238
Collins	44,420	996	0	2,541	0	0	0	0	47,957
Columbia	17,733,061	8,565,558	8,571,050	0	0	0	0	0	34,869,669
Concordia	295,338	287,667	69,989	0	0	0	0	0	652,994
Conway	62,341	31,171	0	0	0	0	0	0	93,512
Cool Valley	0	82,973	0	0	0	0	0	0	82,973
Corder	9,456	4,728	0	2,911	0	0	0	0	17,095
Cottleville	311,739	0	0	0	0	0	0	0	311,739
Country Club Village	28,382	0	0	0	0	0	0	0	28,382
Country Club Hills	0	79,432	0	0	0	0	0	0	79,432
Craig	11,256	0	0	0	0	0	0	0	11,256
Crane	120,407	0	56,568	15,572	0	0	0	0	192,547
Creighton	16,047	0	0	0	0	0	0	0	16,047
Crestwood	0	4,360,074	0	0	0	0	0	0	4,360,074
Creve Coeur	0	2,018,929	0	0	0	0	0	0	2,018,929
Crocker	112,042	0	49,417	0	0	0	0	0	161,459
Crystal City	763,575	364,013	0	0	0	0	0	0	1,127,588
Crystal Lake Park	0	26,286	0	0	0	0	0	0	26,286
Crystal Lakes	5,755	0	0	0	0	0	0	0	5,755
Cuba	609,773	0	303,541	0	0	0	0	0	913,314
Curryville	6,758	0	0	0	0	0	0	0	6,758
Dardene Prairie	142,669	134,653	0	0	0	0	0	0	277,322
Dearborn	39,061	0	0	0	0	0	0	0	39,061
Deepwater	13,669	0	0	0	0	0	0	0	13,669
Dellwood	0	501,711	0	0	0	0	0	0	501,711
Delta	24,158	10,657	0	0	0	0	0	0	34,815
Desloge	885,166	563,465	426,034	0	0	0	0	0	1,874,665
De Soto	972,423	467,205	0	0	0	0	0	0	1,439,628
Des Peres	0	6,211,574	0	233,189	0	0	0	0	6,444,763

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Dexter	1,115,327	1,209,797	0	0	0	0	0	0	2,325,124
Diamond	50,113	0	14,931	0	0	0	0	0	65,044
Diggins	14,977	0	0	0	0	0	0	0	14,977
Dixon	138,205	0	62,480	0	0	0	0	0	200,685
Doniphan	415,377	0	195,725	0	0	0	0	0	611,102
Doolittle	33,284	0	0	0	0	0	0	0	33,284
Drexel	90,530	45,265	0	0	0	0	0	0	135,795
Dudley	41,899	0	0	0	0	0	0	0	41,899
Duenweg	79,996	39,998	0	0	0	0	0	0	119,994
Duquesne	278,224	0	0	0	0	0	0	0	278,224
Dutchtown	12,537	0	0	0	0	0	0	0	12,537
Eagleville	82,382	51,486	20,596	0	0	0	0	0	154,464
East Lynne	9,911	4,956	0	0	0	0	0	0	14,867
Easton	6,741	0	0	0	0	0	0	0	6,741
East Prairie	225,813	100,760	8,813	0	0	0	0	0	335,386
Edgar Springs	21,124	0	0	0	0	0	0	0	21,124
Edgerton	25,299	0	0	0	0	0	0	0	25,299
Edina	120,562	0	0	0	0	0	0	0	120,562
Edmundson	0	368,843	0	2,912	0	0	0	0	371,755
Eldon	827,318	761,126	305,415	0	0	0	0	0	1,893,859
El Dorado Springs	402,143	402,318	0	0	0	0	0	0	804,461
Ellington	254,783	123,256	0	0	0	0	0	0	378,039
Ellisville	0	1,408,501	0	0	0	0	0	0	1,408,501
Ellsinore	48,870	23,640	0	0	0	0	0	0	72,510
Elsberry	155,945	0	71,641	15,241	0	0	0	0	242,827
Eminence	74,787	36,056	36,060	0	0	0	0	0	146,903
Emma	11,084	0	0	0	0	0	0	0	11,084
Eolia	24,949	0	0	0	0	0	0	0	24,949
Essex	17,210	0	0	1,805	0	0	0	0	19,015
Eureka	0	2,116,887	0	0	0	0	0	0	2,116,887
Everton	12,340	0	0	0	0	0	0	0	12,340
Ewing	26,360	0	0	0	0	0	0	0	26,360
Excelsior Springs	1,276,676	637,826	606,588	167,345	0	0	0	0	2,688,435
Exeter	21,592	0	0	0	0	0	0	0	21,592
Fairfax	35,760	0	0	0	0	0	0	0	35,760
Fair Grove	117,334	58,666	58,666	0	0	0	0	0	234,666
Fair Play	12,364	9,346	9,346	0	0	0	0	0	31,056
Fairview	9,184	0	0	0	0	0	0	0	9,184

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Farber	10,265	0	0	0	0	0	0	0	10,265
Farmington	3,095,166	1,513,096	0	0	0	0	0	0	4,608,262
Fayette	214,634	24,437	0	0	0	0	0	0	239,071
Fenton	0	3,441,507	0	0	0	0	0	0	3,441,507
Ferguson	0	1,559,275	0	0	0	0	0	0	1,559,275
Ferrelview	15,111	0	0	0	0	0	0	0	15,111
Festus	2,887,895	704,797	1,409,597	0	0	0	0	0	5,002,289
Fisk	29,107	13,441	0	0	0	0	0	0	42,548
Flint Hill	92,561	0	0	0	0	0	0	0	92,561
Flordell Hills	0	53,549	0	6,336	0	0	0	0	59,885
Florissant	0	4,703,611	0	0	0	0	0	0	4,703,611
Foley	14,046	0	0	0	0	0	0	0	14,046
Fordland	39,763	0	0	0	0	0	0	0	39,763
Forest City	13,281	0	0	0	0	0	0	0	13,281
Foristell	173,914	86,957	0	31,799	0	0	0	0	292,670
Forsyth	287,441	280,030	0	0	0	0	0	0	567,471
Frankford	9,162	0	0	0	0	0	0	0	9,162
Franklin	5,388	2,694	2,694	0	0	0	0	0	10,776
Fredericktown	482,234	0	225,535	0	0	0	0	0	707,769
Freeburg	133,807	33,451	0	0	0	0	0	0	167,258
Freeman	48,936	0	0	0	0	0	0	0	48,936
Fremont Hills	24,226	0	0	2,951	0	0	0	0	27,177
Frontenac	0	1,327,058	0	0	0	0	0	0	1,327,058
Fulton	1,369,730	684,792	684,793	0	0	0	0	0	2,739,315
Gainesville	170,109	0	0	0	0	0	0	0	170,109
Galena	30,300	0	0	0	0	0	0	0	30,300
Gallatin	124,186	0	0	13,208	0	0	0	0	137,394
Garden City	91,331	0	40,189	0	0	0	0	0	131,520
Gasconade	4,137	0	0	0	0	0	0	0	4,137
Gerald	125,398	0	59,776	0	0	0	0	0	185,174
Gerster	293	0	0	0	0	0	0	0	293
Gideon	35,965	0	0	0	0	0	0	0	35,965
Gilliam	5,102	638	0	0	0	0	0	0	5,740
Gilman City	17,552	0	0	0	0	0	0	0	17,552
Gladstone	3,108,481	2,195,143	1,463,457	351,994	0	0	0	0	7,119,075
Glasgow	101,870	25,445	47,031	0	0	0	0	0	174,346
Glendale	0	454,561	0	39,249	0	0	0	0	493,810
Golden City	39,291	22,452	22,452	0	0	0	0	0	84,195
Goodman	61,863	0	0	0	0	0	0	0	61,863

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Gower	80,064	20,016	0	14,466	0	0	0	0	114,546
Grain Valley	567,062	252,486	252,494	0	0	0	0	0	1,072,042
Granby	188,149	35,276	0	0	0	0	0	0	223,425
Grandin	9,037	0	0	0	0	0	0	0	9,037
Grandview	2,858,897	2,768,814	1,342,198	0	0	0	0	0	6,969,909
Grant City	148,013	0	0	0	0	0	0	0	148,013
Grantwood	0	50,788	0	6,009	0	0	0	0	56,797
Gravois Mills	35,420	0	0	0	0	0	0	0	35,420
Green City	44,303	22,152	0	0	0	0	0	0	66,455
Greendale	0	47,656	0	0	0	0	0	0	47,656
Greenfield	125,562	0	0	0	0	0	0	0	125,562
Green Park	0	383,603	0	0	0	0	0	0	383,603
Green Ridge	31,291	0	0	0	0	0	0	0	31,291
Greentop	20,665	0	0	0	0	0	0	0	20,665
Greenville	33,894	31,604	0	0	0	0	0	0	65,498
Greenwood	272,791	119,778	119,779	0	0	0	0	0	512,348
Hale	23,619	11,809	11,809	0	0	0	0	0	47,237
Hallsville	81,418	0	0	0	0	0	0	0	81,418
Hamilton	120,944	0	60,472	0	0	0	0	0	181,416
Hanley Hills	0	80,770	0	0	0	0	0	0	80,770
Hannibal	2,476,313	3,095,440	0	0	0	0	0	0	5,571,753
Hardin	21,311	0	0	0	0	0	0	0	21,311
Harrisburg	22,057	0	0	0	0	0	0	0	22,057
Harrisonville	1,867,570	900,691	0	0	0	0	0	0	2,768,261
Hartsburg	5,042	0	0	0	0	0	0	0	5,042
Hartville	71,308	35,654	0	0	0	0	0	0	106,962
Hawk Point	49,930	0	0	0	0	0	0	0	49,930
Hayti	278,175	204,334	130,405	0	0	0	0	0	612,914
Hayti Heights	10,630	4,164	0	0	0	0	0	0	14,794
Hazelwood	0	3,733,171	0	837,407	0	0	0	0	4,570,578
Henrietta	34,588	0	0	0	0	0	0	0	34,588
Herculaneum	547,478	153,566	0	0	0	0	0	0	701,044
Hermann	412,280	98,785	197,571	0	0	0	0	0	708,636
Hermitage	124,447	61,343	0	5,547	0	0	0	0	191,337
Higbee	17,766	0	8,883	0	0	0	0	0	26,649
Higginsville	533,204	258,845	251,170	0	0	0	0	0	1,043,219
High Hill	6,373	0	0	0	0	0	0	0	6,373
Highlandville	31,168	0	0	0	0	0	0	0	31,168

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Hillsboro	266,941	100,102	0	0	0	0	0	0	367,043
Hillsdale	0	84,953	0	0	0	0	0	0	84,953
Holcomb	31,029	0	0	0	0	0	0	0	31,029
Holden	269,258	0	123,905	24,081	0	0	0	0	417,244
Hollister	943,612	471,806	462,436	0	0	0	0	0	1,877,854
Holt	53,131	51,520	24,940	0	0	0	0	0	129,591
Holts Summit	512,061	123,803	123,804	75,948	0	0	0	0	835,616
Homestown	2,447	0	0	0	0	0	0	0	2,447
Hornersville	29,536	0	0	0	0	0	0	0	29,536
Houston	573,575	139,023	139,035	0	0	0	0	0	851,633
Howardville	3,798	0	0	514	0	0	0	0	4,312
Humansville	54,623	78	31,479	0	0	0	0	0	86,180
Hume	6,556	0	0	0	0	0	0	0	6,556
Hunnewell	5,404	0	0	0	0	0	0	0	5,404
Huntsville	61,405	0	30,655	0	0	0	0	0	92,060
Hurley	3,973	0	0	0	0	0	0	0	3,973
Iberia	98,675	96,985	0	0	0	0	0	0	195,660
Illmo	234	0	0	0	0	0	0	0	234
Independence	17,276,657	10,185,531	6,162,824	0	0	0	0	0	33,625,012
Indian Point	132,904	66,452	0	0	0	0	0	0	199,356
Innsbrook	32,456	0	0	0	0	0	0	0	32,456
Irondale	5,532	0	0	0	0	0	0	0	5,532
Iron Mountain Lake	4,727	0	0	0	0	0	0	0	4,727
Ironton	217,448	102,190	102,206	0	0	0	0	0	421,844
Jackson	1,917,785	0	914,226	0	0	0	0	0	2,832,011
Jamesport	49,605	11,550	0	0	0	0	0	0	61,155
Jasper	56,752	28,378	25,303	0	0	0	0	0	110,433
Jefferson City	8,960,727	4,353,649	37	0	0	0	0	0	13,314,413
Jennings	0	1,093,222	0	0	0	0	0	0	1,093,222
Jonesburg	63,825	29,738	0	0	0	0	0	0	93,563
Joplin	11,053,830	4,063,179	5,526,836	0	0	0	0	0	20,643,845
Josephville	4,150	0	0	0	0	0	0	0	4,150
Kahoka	212,820	0	0	0	0	0	0	0	212,820
Kansas City	63,182,280	31,470,484	55,144,947	28,018,796	0	0	0	0	177,816,507
Kearney	832,763	391,637	391,639	0	0	0	0	0	1,616,039
Kelso	56,594	0	0	0	0	0	0	0	56,594
Kennett	1,251,060	357,202	0	0	0	0	0	0	1,608,262
Kidder	33,983	0	0	0	0	0	0	0	33,983

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Kimberling City	333,307	320,628	0	52,126	0	0	0	0	706,061
Kimmswick	47,172	0	23,585	0	0	0	0	0	70,757
King City	101,086	0	0	0	0	0	0	0	101,086
Kingdom City	249,375	124,687	0	0	0	0	0	0	374,062
Kinloch	0	25,825	0	0	0	0	0	0	25,825
Kirksville	2,241,465	1,618,924	1,078,940	0	0	0	0	0	4,939,329
Kirkwood	0	4,667,138	0	185,960	0	0	0	0	4,853,098
Knob Noster	164,922	75,580	75,580	27,842	0	0	0	0	343,924
Koshkonong	9,964	958	0	0	0	0	0	0	10,922
La Belle	38,009	0	0	0	0	0	0	0	38,009
Laclede	0	5,090	0	0	0	0	0	0	5,090
Ladonia	0	12,711	12,710	0	0	0	0	0	25,421
Ladue	0	1,699,406	0	0	0	0	0	0	1,699,406
La Grange	23,944	0	0	0	0	0	0	0	23,944
Lake Ozark	567,257	278,468	278,467	0	0	0	0	0	1,124,192
Lake St. Louis	697,486	0	348,743	0	0	0	0	0	1,046,229
Lakeside	1,290	0	0	0	0	0	0	0	1,290
Lamar	596,670	298,236	298,236	0	0	0	0	0	1,193,142
La Monte	81,902	0	0	0	0	0	0	0	81,902
Lanagan	17,356	0	0	0	0	0	0	0	17,356
Lancaster	75,005	0	0	0	0	0	0	0	75,005
La Plata	90,905	0	0	0	0	0	0	0	90,905
Lathrop	113,814	56,880	0	0	0	0	0	0	170,694
Laurie	437,330	218,665	213,951	0	0	0	0	0	869,946
Lawson	204,648	102,324	0	0	0	0	0	0	306,972
Leadington	144,231	144,231	72,116	23,552	0	0	0	0	384,130
Leadwood	30,538	0	0	0	0	0	0	0	30,538
Lebanon	2,909,809	1,417,503	1,422,962	0	0	0	0	0	5,750,274
Lee's Summit	11,267,170	9,681,493	5,403,597	0	0	0	0	0	26,352,260
Leeton	25,216	12,608	0	0	0	0	0	0	37,824
Levasy	4,799	0	0	0	0	0	0	0	4,799
Lexington	391,685	372,845	0	0	0	0	0	0	764,530
Liberal	33,561	0	0	0	0	0	0	0	33,561
Liberty	3,147,655	2,952,088	737,578	0	0	0	0	0	6,837,321
Licking	224,078	112,039	0	0	0	0	0	0	336,117
Lilbourn	53,243	0	0	1,702	0	0	0	0	54,945
Lincoln	95,619	45,236	0	45,100	0	0	0	0	185,955
Linn	227,315	0	0	0	0	0	0	0	227,315

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Linn Creek	110,647	82,729	27,405	29,500	0	0	0	0	250,281
Lockwood	76,812	0	0	4,678	0	0	0	0	81,490
Loma Linda	24,559	0	0	0	0	0	0	0	24,559
Lone Jack	44,732	2,178	0	0	0	0	0	0	46,910
Louisiana	696,693	0	0	82,688	0	0	0	0	779,381
Lowry City	53,429	0	0	4,235	0	0	0	0	57,664
Macks Creek	10,551	0	0	0	0	0	0	0	10,551
Macon	840,593	420,896	0	0	0	0	0	0	1,261,489
Madison	28,352	0	0	0	0	0	0	0	28,352
Maitland	6,654	0	0	0	0	0	0	0	6,654
Malden	531,082	126,581	0	0	0	0	0	0	657,663
Malta Bend	10,315	0	0	0	0	0	0	0	10,315
Manchester	0	1,970,129	0	0	0	0	0	0	1,970,129
Mansfield	130,789	74,737	0	0	0	0	0	0	205,526
Maplewood	0	1,999,738	0	101,722	0	0	0	0	2,101,460
Marble Hill	222,859	111,429	0	0	0	0	0	0	334,288
Marceline	197,397	0	89,132	0	0	0	0	0	286,529
Marionville	152,208	73,186	73,163	0	0	0	0	0	298,557
Marlborough	0	255,022	0	0	0	0	0	0	255,022
Marquand	9,443	0	0	0	0	0	0	0	9,443
Marshall	1,420,638	708,975	0	0	0	0	0	0	2,129,613
Marshfield	892,717	446,359	0	0	0	0	0	0	1,339,076
Marston	53,399	26,699	0	12,169	0	0	0	0	92,267
Marthasville	0	44,806	44,805	5,973	0	0	0	0	95,584
Martinsburg	37,648	0	0	0	0	0	0	0	37,648
Maryland Heights	0	3,956,343	0	0	0	0	0	0	3,956,343
Maryville	1,578,613	1,170,535	0	0	0	0	0	0	2,749,148
Mathews	131,299	65,650	0	0	0	0	0	0	196,949
Maysville	56,754	14,188	28,376	0	0	0	0	0	99,318
Memphis	257,609	0	0	0	0	0	0	0	257,609
Merriam Woods	15,111	0	0	0	0	0	0	0	15,111
Meta	17,181	0	0	0	0	0	0	0	17,181
Mexico	1,347,907	640,391	0	0	0	0	0	0	1,988,298
Middletown	15,062	0	0	0	0	0	0	0	15,062
Milan	203,610	0	0	0	0	0	0	0	203,610
Miller	35,844	637	16,150	0	0	0	0	0	52,631
Miner	483,967	477,848	0	9,477	0	0	0	0	971,292
Moberly	2,031,691	1,940,388	970,364	0	0	0	0	0	4,942,443

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Mokane	7,916	0	0	0	0	0	0	0	7,916
Monett	1,654,764	827,372	0	0	0	0	0	0	2,482,136
Monroe City	321,695	150,212	0	0	0	0	0	0	471,907
Montgomery City	306,530	0	144,541	0	0	0	0	0	451,071
Montrose	25,583	12,792	0	0	0	0	0	0	38,375
Morehouse	30,859	0	0	0	0	0	0	0	30,859
Morley	10,832	0	0	0	0	0	0	0	10,832
Morrison	6,505	0	0	0	0	0	0	0	6,505
Mosby	135,227	0	0	0	0	0	0	0	135,227
Moscow Mills	291,176	0	140,666	0	0	0	0	0	431,842
Mound City	70,030	70,030	0	0	0	0	0	0	140,060
Mountain Grove	870,761	435,381	0	0	0	0	0	0	1,306,142
Mountain View	436,565	0	210,780	0	0	0	0	0	647,345
Mount Vernon	484,213	483,545	0	0	0	0	0	0	967,758
Naylor	19,683	8,330	8,330	0	0	0	0	0	36,343
Neelyville	15,164	0	0	0	0	0	0	0	15,164
Neosho	1,902,505	1,380,278	689,777	0	0	0	0	0	3,972,560
Nevada	1,397,243	1,397,097	698,468	0	0	0	0	0	3,492,808
New Bloomfield	21,916	6,173	0	0	0	0	0	0	28,089
Newburg	16,335	7,156	7,156	0	0	0	0	0	30,647
New Cambria	12,724	0	0	0	0	0	0	0	12,724
New Florence	98,903	47,267	47,267	0	0	0	0	0	193,437
New Franklin	41,626	20,814	16,993	0	0	0	0	0	79,433
New Haven	195,147	0	92,576	0	0	0	0	0	287,723
New London	78,471	0	22,597	0	0	0	0	0	101,068
New Madrid	190,320	95,158	0	45,798	0	0	0	0	331,276
New Melle	40,053	20,066	20,067	3,211	0	0	0	0	83,397
Niangua	13,213	0	6,612	0	0	0	0	0	19,825
Nixa	1,751,935	0	875,968	0	0	0	0	0	2,627,903
Noel	117,371	71,428	54,921	0	0	0	0	0	243,720
Norborne	36,200	0	0	0	0	0	0	0	36,200
Normandy	0	72,536	0	0	0	0	0	0	72,536
North Kansas City	3,093,244	0	1,532,576	0	0	0	0	0	4,625,820
Northmoor	157,034	0	0	0	0	0	0	0	157,034
Northwoods	0	390,448	0	0	0	0	0	0	390,448
Norwood	30,341	15,133	0	0	0	0	0	0	45,474
Oak Grove	1,091,744	486,536	486,554	0	0	0	0	0	2,064,834
Oakland	0	88,577	0	0	0	0	0	0	88,577

Appendix D-2

DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Oakview	43,710	31,622	0	9,913	0	0	0	0	85,245
Odessa	504,911	315,568	253,638	0	0	0	0	0	1,074,117
O'Fallon	9,983,657	0	4,781,556	0	0	0	0	0	14,765,213
Old Monroe	36,683	8,780	8,780	0	0	0	0	0	54,243
Olivette	0	1,296,467	0	153,204	0	0	0	0	1,449,671
Oran	53,296	26,644	0	0	0	0	0	0	79,940
Oronogo	43,193	0	0	0	0	0	0	0	43,193
Orrick	38,975	0	16,599	0	0	0	0	0	55,574
Osage Beach	4,319,496	2,137,997	2,138,265	0	0	0	0	0	8,595,758
Osceola	78,810	45,013	0	0	0	0	0	0	123,823
Oterville	29,492	0	0	0	0	0	0	0	29,492
Overland	0	962,623	0	0	0	0	0	0	962,623
Owensville	510,527	247,366	247,366	0	0	0	0	0	1,005,259
Ozark	1,929,898	964,945	0	0	0	0	0	0	2,894,843
Pacific	788,200	400,976	0	0	0	0	0	0	1,189,176
Pagedale	0	333,722	0	0	0	0	0	0	333,722
Palmyra	340,051	164,956	0	0	0	0	0	0	505,007
Paris	120,995	52,835	52,835	0	0	0	0	0	226,665
Park Hills	590,669	546,538	273,209	0	0	0	0	0	1,410,416
Parkville	865,497	0	414,429	0	0	0	0	0	1,279,926
Parkway	16,243	0	0	0	0	0	0	0	16,243
Parma	22,004	6,502	4,566	3,459	0	0	0	0	36,531
Pasadena Hills	0	65,973	0	7,806	0	0	0	0	73,779
Pasadena Park	0	28,126	0	0	0	0	0	0	28,126
Pattonsburg	25,953	0	0	3,654	0	0	0	0	29,607
Peculiar	263,261	249,831	118,483	162,995	0	0	0	0	794,570
Perry	81,196	0	37,705	0	0	0	0	0	118,901
Perryville	1,421,435	531,750	710,717	0	0	0	0	0	2,663,902
Pevely	446,354	0	211,333	0	0	0	0	0	657,687
Phillipsburg	1,855	0	0	0	0	0	0	0	1,855
Piedmont	404,101	192,902	192,901	0	0	0	0	0	789,904
Pierce City	57,103	32,627	32,630	0	0	0	0	0	122,360
Pilot Grove	38,452	0	19,226	10,637	0	0	0	0	68,315
Pilot Knob	58,287	29,143	27,134	0	0	0	0	0	114,564
Pine Lawn	0	283,728	0	0	0	0	0	0	283,728
Pineville	81,941	40,971	0	288,146	0	0	0	0	411,058
Plato	11,135	0	0	0	0	0	0	0	11,135
Platte City	647,078	647,078	0	0	0	0	0	0	1,294,156
Platte Woods	80,501	0	40,251	0	0	0	0	0	120,752
Plattsburg	193,566	193,550	0	0	0	0	0	0	387,116

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Pleasant Hill	615,111	307,556	272,787	0	0	0	0	0	1,195,454
Pleasant Hope	38,071	8,861	8,861	7,503	0	0	0	0	63,296
Pleasant Valley	388,084	310,793	62,161	0	0	0	0	0	761,038
Polo	28,240	26,208	26,210	0	0	0	0	0	80,658
Poplar Bluff	3,991,104	2,916,140	0	0	0	0	0	0	6,907,244
Portage Des Sioux	12,967	0	0	0	0	0	0	0	12,967
Portageville	286,311	134,018	0	0	0	0	0	0	420,329
Potosi	723,601	0	0	0	0	0	0	0	723,601
Preston	17,104	0	0	0	0	0	0	0	17,104
Princeton	98,914	0	0	0	0	0	0	0	98,914
Purdy	39,617	0	0	0	0	0	0	0	39,617
Puxico	107,562	0	0	0	0	0	0	0	107,562
Queen City	31,497	13,993	13,993	0	0	0	0	0	59,483
Qulin	30,704	15,352	0	0	0	0	0	0	46,056
Randolph	61,205	30,521	0	0	0	0	0	0	91,726
Raymore	1,465,679	1,365,647	682,829	0	0	0	0	0	3,514,155
Raytown	2,643,153	1,231,942	1,203,851	0	0	0	0	0	5,078,946
Redings Mill	3,515	0	0	0	0	0	0	0	3,515
Reeds Spring	68,327	34,157	0	0	0	0	0	0	102,484
Republic	1,182,468	891,102	591,231	0	0	0	0	0	2,664,801
Rich Hill	108,092	0	0	0	0	0	0	0	108,092
Richland	141,137	63,231	63,248	0	0	0	0	0	267,616
Richmond	978,270	0	459,562	0	0	0	0	0	1,437,832
Richmond Heights	0	5,049,883	0	0	0	0	0	0	5,049,883
Ridgeway	25,806	0	0	0	0	0	0	0	25,806
Risco	15,567	0	0	0	0	0	0	0	15,567
River Bend	12,909	0	0	0	0	0	0	0	12,909
Riverside	1,049,054	0	0	196,949	0	0	0	0	1,246,003
Riverview	0	180,950	0	21,411	0	0	0	0	202,361
Rocheport	20,603	10,302	0	0	0	0	0	0	30,905
Rockaway Beach	33,749	15,339	15,338	0	0	0	0	0	64,426
Rock Hill	0	984,672	0	0	0	0	0	0	984,672
Rock Port	184,951	92,475	0	27,905	0	0	0	0	305,331
Rockville	8,823	0	0	0	0	0	0	0	8,823
Rogersville	229,090	114,452	103,589	0	0	0	0	0	447,131
Rolla	3,528,076	3,528,004	1,764,037	0	0	0	0	0	8,820,117
Rosebud	39,179	0	18,767	0	0	0	0	0	57,946
Russellville	43,215	0	0	0	0	0	0	0	43,215
Rutledge	9,771	0	0	0	0	0	0	0	9,771
St. Ann	0	1,982,913	0	0	0	0	0	0	1,982,913

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
St. Charles	10,262,047	4,950,590	0	0	0	0	0	0	15,212,637
St. Clair	522,448	261,223	146,326	0	0	0	0	0	929,997
St. Elizabeth	19,993	0	0	0	0	0	0	0	19,993
St. James	444,420	0	222,210	0	0	0	0	0	666,630
St. John	0	507,610	0	0	0	0	0	0	507,610
St. Joseph	15,202,787	5,064,049	1,519,194	0	0	0	0	0	21,786,030
St. Louis	47,668,663	57,189,505	26,000,197	24,702,738	0	0	0	0	155,561,103
St. Martins	34,442	0	0	0	0	0	0	0	34,442
St. Mary	19,757	0	9,878	0	0	0	0	0	29,635
St. Peters	11,923,797	1,192,238	5,961,877	0	0	0	0	0	19,077,912
St. Robert	1,624,256	812,112	797,535	0	0	0	0	0	3,233,903
St. Thomas	10,287	0	0	0	0	0	0	0	10,287
Ste. Genevieve	558,840	262,790	262,790	85,373	0	0	0	0	1,169,793
Saginaw	17,663	0	0	0	0	0	0	0	17,663
Salem	918,982	459,930	0	0	0	0	0	0	1,378,912
Salisbury	170,829	0	0	0	0	0	0	0	170,829
Sarcoixie	99,794	43,815	44,249	0	0	0	0	0	187,858
Savannah	593,844	0	0	0	0	0	0	0	593,844
Scotsdale	0	3,186	0	0	0	0	0	0	3,186
Scott City	377,877	87,650	175,296	0	0	0	0	0	640,823
Sedalia	3,988,739	3,393,516	1,917,489	0	0	0	0	0	9,299,744
Seligman	77,365	38,682	36,512	0	0	0	0	0	152,559
Senath	58,174	0	0	0	0	0	0	0	58,174
Seneca	159,967	73,772	73,772	0	0	0	0	0	307,511
Seymour	172,089	0	0	0	0	0	0	0	172,089
Shelbina	199,535	49,881	0	0	0	0	0	0	249,416
Shelbyville	28,391	0	0	0	0	0	0	0	28,391
Sheldon	25,180	0	0	0	0	0	0	0	25,180
Shrewsbury	0	1,306,928	0	0	0	0	0	0	1,306,928
Sikeston	4,448,128	1,004,835	1,410,336	0	0	0	0	0	6,863,299
Silex	39,120	0	0	5,808	0	0	0	0	44,928
Silver Creek	16,137	0	0	0	0	0	0	0	16,137
Slater	107,466	53,733	53,733	0	0	0	0	0	214,932
Smithton	15,825	0	0	93,665	0	0	0	0	109,490
Smithville	756,082	0	356,142	0	0	0	0	0	1,112,224
Southwest City	97,417	23,723	46,582	46,838	0	0	0	0	214,560
Sparta	79,539	0	0	0	0	0	0	0	79,539
Spickard	4,909	0	0	0	0	0	0	0	4,909
Springfield	36,424,032	8,889,622	4,444,345	4,099,474	0	0	0	0	53,857,473
Stanberry	0	85,308	0	0	0	0	0	0	85,308

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Steele	146,178	72,978	0	0	0	0	0	0	219,156
Steelville	220,947	110,208	0	0	0	0	0	0	331,155
Stella	3,741	0	0	0	0	0	0	0	3,741
Stewartsville	33,913	16,982	0	0	0	0	0	0	50,895
Stockton	196,220	98,110	98,110	30,443	0	0	0	0	422,883
Stoutland	6,642	0	0	0	0	0	0	0	6,642
Stover	95,354	0	44,483	0	0	0	0	0	139,837
Strafford	238,206	119,103	0	0	0	0	0	0	357,309
Sturgeon	45,091	0	19,722	0	0	0	0	0	64,813
Sugar Creek	693,623	0	0	32,943	0	0	0	0	726,566
Sullivan	1,410,579	704,905	405,568	0	0	0	0	0	2,521,052
Summersville	49,446	0	23,426	0	0	0	0	0	72,872
Sunrise Beach	174,634	0	87,316	34,076	0	0	0	0	296,026
Sunset Hills	0	1,397,512	0	0	0	0	0	0	1,397,512
Sweet Springs	151,837	47,279	47,279	0	0	0	0	0	246,395
Table Rock	4,663	0	0	0	0	0	0	0	4,663
Taneyville	10,043	0	0	0	0	0	0	0	10,043
Taos	20,168	0	0	0	0	0	0	0	20,168
Tarkio	206,704	0	0	0	0	0	0	0	206,704
Thayer	387,914	0	0	0	0	0	0	0	387,914
Theodosia	50,259	0	0	0	0	0	0	0	50,259
Tipton	190,247	0	0	0	0	0	0	0	190,247
Town and Country	0	2,660,914	0	0	0	0	0	0	2,660,914
Tracy	20,608	0	0	0	0	0	0	0	20,608
Trenton	754,531	724,451	0	0	0	0	0	0	1,478,982
Trimble	9,730	0	0	0	0	0	0	0	9,730
Troy	2,124,677	0	1,036,334	0	0	0	0	0	3,161,011
Truesdale	48,834	0	0	0	0	0	0	0	48,834
Tuscumbia	9,642	0	0	0	0	0	0	0	9,642
Twin Oaks	0	251,510	0	0	0	0	0	0	251,510
Union	1,464,954	366,213	732,427	0	0	0	0	0	2,563,594
Unionville	181,913	0	0	0	0	0	0	0	181,913
University City	0	4,068,357	0	256,195	0	0	0	0	4,324,552
Uplands Park	0	26,458	0	3,131	0	0	0	0	29,589
Urbana	43,566	0	21,575	0	0	0	0	0	65,141
Urich	55,846	27,933	27,927	0	0	0	0	0	111,706
Valley Park	0	731,315	0	0	0	0	0	0	731,315
Van Buren	138,233	65,023	0	0	0	0	0	0	203,256
Vandalia	281,129	140,564	0	0	0	0	0	0	421,693
Vandiver	104,906	0	0	0	0	0	0	0	104,906

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Velda City	0	92,948	0	0	0	0	0	0	92,948
Velda Village Hills	0	62,694	0	0	0	0	0	0	62,694
Verona	27,502	0	0	0	0	0	0	0	27,502
Versailles	458,900	448,989	0	0	0	0	0	0	907,889
Viburnum	62,282	0	0	0	0	0	0	0	62,282
Vienna	91,927	0	44,629	0	0	0	0	0	136,556
Village of Four Seasons	219,124	109,562	0	0	0	0	0	0	328,686
Vinita Park	0	214,201	0	5,745	0	0	0	0	219,946
Vinita Terrace	0	16,795	0	0	0	0	0	0	16,795
Walnut Grove	35,725	0	0	0	0	0	0	0	35,725
Wardell	13,040	3,260	0	0	0	0	0	0	16,300
Wardsville	29,765	0	0	0	0	0	0	0	29,765
Warrensburg	2,441,726	2,097,116	0	292,593	0	0	0	0	4,831,435
Warrenton	1,348,923	337,231	674,462	0	0	0	0	0	2,360,616
Warsaw	661,374	330,687	320,789	0	0	0	0	0	1,312,850
Warson Woods	0	211,796	0	0	0	0	0	0	211,796
Washburn	23,154	11,577	11,577	0	0	0	0	0	46,308
Washington	3,168,872	1,584,455	0	247,593	0	0	0	0	5,000,920
Waverly	46,621	0	20,355	0	0	0	0	0	66,976
Wayland	15,677	0	0	0	0	0	0	0	15,677
Waynesville	359,450	264,142	170,026	0	0	0	0	0	793,618
Weaubleau	36,098	18,171	0	0	0	0	0	0	54,269
Webb City	1,299,846	772,656	618,539	0	0	0	0	0	2,691,041
Webster Groves	0	2,347,567	0	0	0	0	0	0	2,347,567
Weldon Spring	219,533	0	0	0	0	0	0	0	219,533
Wellston	0	141,493	0	0	0	0	0	0	141,493
Wellsville	57,396	16,447	28,698	0	0	0	0	0	102,541
Wentzville	2,870,420	1,428,226	1,397,385	724,450	0	0	0	0	6,420,481
Weston	140,702	43,218	70,301	40,427	0	0	0	0	294,648
Westphalia	40,380	0	0	4,726	0	0	0	0	45,106
West Plains	2,587,078	1,293,537	1,246,926	0	0	0	0	0	5,127,541
West Sullivan	4,168	1,042	0	0	0	0	0	0	5,210
Wheatland	16,492	0	7,038	0	0	0	0	0	23,530
Wheaton	55,345	0	0	0	0	0	0	0	55,345
Wilbur Park	0	27,321	0	0	0	0	0	0	27,321
Wildwood	0	1,891,404	0	0	0	0	0	0	1,891,404
Willard	327,602	316,669	0	22,461	0	0	0	0	666,732
Williamsville	23,012	7,977	0	0	0	0	0	0	30,989
Willow Springs	261,127	191,055	0	0	0	0	0	0	452,182
Windsor	207,710	91,098	0	0	0	0	0	0	298,808
Winfield	87,051	0	40,431	0	0	0	0	0	127,482

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Winona	95,649	45,581	45,582	0	0	0	0	0	186,812
Woods Heights	31,209	0	0	2,775	0	0	0	0	33,984
Woodson Terrace	0	636,961	0	28,509	0	0	0	0	665,470
Wright City	232,919	52,208	104,415	0	0	0	0	0	389,542
Wyaconda	7,495	0	0	0	0	0	0	0	7,495
Wyatt	11,209	0	0	0	0	0	0	0	11,209
COUNTIES:									
Adair County	0	0	0	0	1,305,712	1,304,966	0	0	2,610,678
Andrew County	0	0	0	95,655	490,682	981,364	0	0	1,567,701
Atchison County	0	0	0	66,450	0	816,218	0	0	882,668
Audrain County	0	0	0	0	1,028,872	2,057,662	0	0	3,086,534
Barry County	0	0	0	0	1,647,654	1,647,659	0	0	3,295,313
Barton County	0	0	0	0	509,944	509,810	0	0	1,019,754
Bates County	0	0	0	68,399	0	1,080,474	0	0	1,148,873
Benton County	0	0	0	0	724,429	1,381,056	0	0	2,105,485
Bollinger County	0	0	0	0	280,840	561,826	0	0	842,666
Boone County	0	0	0	0	10,551,455	13,166,420	0	0	23,717,875
Buchanan County	0	0	0	0	5,378,300	6,451,670	0	0	11,829,970
Butler County	0	0	0	0	2,689,295	2,689,016	0	0	5,378,311
Caldwell County	0	0	0	129,177	205,461	821,583	0	0	1,156,221
Callaway County	0	0	0	0	0	1,673,369	0	0	1,673,369
Camden County	0	0	0	0	3,991,951	3,991,552	0	0	7,983,503
Cape Girardeau County	0	0	0	0	5,720,282	6	0	0	5,720,288
Carroll County	0	0	0	101,747	302,335	464,288	0	0	868,370
Carter County	0	0	0	0	185,700	185,702	0	0	371,402
Cass County	0	0	0	0	4,753,159	6,129,017	0	0	10,882,176
Cedar County	0	0	0	0	439,596	472,391	0	0	911,987
Chariton County	0	0	0	92,537	257,900	774,309	0	0	1,124,746
Christian County	0	0	0	0	2,722,495	5,444,612	0	0	8,167,107
Clark County	0	0	0	0	221,270	442,777	0	0	664,047
Clay County	0	0	0	2,948,414	13,743,054	10,270,185	0	0	26,961,653
Clinton County	0	0	0	115,791	533,765	533,772	0	0	1,183,328
Cole County	0	0	0	582,878	0	5,034,510	0	0	5,617,388
Cooper County	0	0	0	0	736,673	1,841,521	0	0	2,578,194
Crawford County	0	0	0	0	921,198	2,123,532	0	0	3,044,730
Dade County	0	0	0	38,028	217,832	509,752	0	0	765,612
Dallas County	0	0	0	0	575,204	1,677,032	0	0	2,252,236
Daviess County	0	0	0	53,372	0	734,176	0	0	787,548

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
COUNTIES:									
DeKalb County	0	0	0	0	614,584	614,684	0	0	1,229,268
Dent County	0	0	0	0	678,089	679,442	0	0	1,357,531
Douglas County	0	0	0	0	423,006	423,009	0	0	846,015
Dunklin County	0	0	0	0	0	2,642,299	0	0	2,642,299
Franklin County	0	0	0	0	5,060,108	7,589,777	0	0	12,649,885
Gasconade County	0	0	0	0	731,651	731,655	0	0	1,463,306
Gentry County	0	0	0	22,677	0	477,655	0	0	500,332
Greene County	0	0	0	0	21,198,465	20,818,496	0	0	42,016,961
Grundy County	0	0	0	0	451,596	451,474	0	0	903,070
Harrison County	0	0	0	0	0	1,214,810	0	0	1,214,810
Henry County	0	0	0	72,435	1,159,897	0	0	0	1,232,332
Hickory County	0	0	0	0	255,282	510,565	0	0	765,847
Holt County	0	0	0	92,014	168,897	590,664	0	0	851,575
Howard County	0	0	0	0	283,726	1,059,933	0	0	1,343,659
Howell County	0	0	0	0	2,002,223	1,000,864	0	0	3,003,087
Iron County	0	0	0	0	373,299	0	0	0	373,299
Jackson County	0	0	0	0	41,349,598	20,680,503	0	0	62,030,101
Jasper County	0	0	0	0	5,454,077	5,089,220	0	0	10,543,297
Jefferson County	0	0	0	0	9,541,671	19,282,017	0	0	28,823,688
Johnson County	0	0	0	488,485	1,998,744	3,847,913	0	0	6,335,142
Knox County	0	0	0	0	132,617	397,621	0	0	530,238
Laclede County	0	0	0	0	1,849,377	1,843,757	0	0	3,693,134
Lafayette County	0	0	0	0	1,176,026	2,354,501	0	0	3,530,527
Lawrence County	0	0	0	169,206	1,182,011	1,182,025	0	0	2,533,242
Lewis County	0	0	0	193,254	260,972	808,618	0	0	1,262,844
Lincoln County	0	0	0	0	2,062,364	7,388,761	0	0	9,451,125
Linn County	0	0	0	105,657	581,242	581,242	0	0	1,268,141
Livingston County	0	0	0	0	832,816	417,104	0	0	1,249,920
Macon County	0	0	0	0	659,923	1,485,108	0	0	2,145,031
Madison County	0	0	0	0	409,362	409,683	0	0	819,045
Maries County	0	0	0	52,830	241,037	480,680	0	0	774,547
Marion County	0	0	0	0	1,584,789	1,980,483	0	0	3,565,272
McDonald County	0	0	0	0	804,766	2,362,101	0	0	3,166,867
Mercer County	0	0	0	0	139,129	311,118	0	0	450,247
Miller County	0	0	0	190,889	1,661,243	1,659,896	0	0	3,512,028
Mississippi County	0	0	0	0	409,901	1,024,778	0	0	1,434,679
Moniteau County	0	0	0	0	477,121	911,504	0	0	1,388,625
Monroe County	0	0	0	48,596	270,016	270,013	0	0	588,625

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
COUNTIES:									
Montgomery County	0	0	0	0	426,618	1,066,594	0	0	1,493,212
Morgan County	0	0	0	0	925,252	990,563	0	0	1,915,815
New Madrid County	0	0	0	0	1,421,326	0	0	0	1,421,326
Newton County	0	0	0	0	2,121,709	2,828,940	0	0	4,950,649
Nodaway County	0	0	0	0	969,693	1,940,045	0	0	2,909,738
Oregon County	0	0	0	0	388,595	388,599	0	0	777,194
Osage County	0	0	0	0	467,264	508,480	0	0	975,744
Ozark County	0	0	0	0	249,169	525,165	0	0	774,334
Pemiscot County	0	0	0	0	598,696	897,966	0	0	1,496,662
Perry County	0	0	0	0	1,080,502	1,283,039	0	0	2,363,541
Pettis County	0	0	0	353,948	2,380,445	2,379,753	0	0	5,114,146
Phelps County	0	0	0	0	2,397,531	1,795,417	0	0	4,192,948
Pike County	0	0	0	0	638,972	2,026,399	0	0	2,665,371
Platte County	0	0	0	2,698,789	6,086,289	10,471,127	0	0	19,256,205
Polk County	0	0	0	0	0	2,540,668	0	0	2,540,668
Pulaski County	0	0	0	0	1,658,065	827,974	0	0	2,486,039
Putnam County	0	0	0	0	0	663,818	0	0	663,818
Ralls County	0	0	0	0	398,989	917,121	0	0	1,316,110
Randolph County	0	0	0	0	1,207,969	1,207,235	0	0	2,415,204
Ray County	0	0	0	137,334	771,478	1,542,960	0	0	2,451,772
Reynolds County	0	0	0	0	184,568	0	0	0	184,568
Ripley County	0	0	0	0	0	414,161	0	0	414,161
St. Charles County	0	0	0	5,156,174	20,333,220	44,634,390	0	0	70,123,784
St. Clair County	0	0	0	0	268,655	0	0	0	268,655
St. Francois County	0	0	0	0	3,207,060	4,565,382	0	0	7,772,442
St. Louis County	0	0	118,792,540	0	0	14,037,862	158,498,343	0	291,328,745
Ste. Genevieve County	0	0	0	0	708,372	708,365	0	0	1,416,737
Saline County	0	0	0	0	977,130	977,128	0	0	1,954,258
Schuyler County	0	0	0	0	124,732	249,466	0	0	374,198
Scotland County	0	0	0	0	0	437,277	0	0	437,277
Scott County	0	0	0	0	1,590,706	1,584,034	0	0	3,174,740
Shannon County	0	0	0	0	221,319	221,423	0	0	442,742
Shelby County	0	0	0	60,341	219,338	438,649	0	0	718,328
Stoddard County	0	0	0	0	1,159,136	1,162,449	0	0	2,321,585
Stone County	0	0	0	349,056	1,738,332	4,522,592	0	0	6,609,980
Sullivan County	0	0	0	0	206,108	618,289	0	0	824,397
Taney County	0	0	0	0	5,644,628	14,110,890	0	0	19,755,518
Texas County	0	0	0	0	891,849	0	0	0	891,849

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DEPARTMENT OF REVENUE
 SALES AND USE TAX
 COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
 YEAR ENDED JUNE 30, 2005

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
COUNTIES:									
Vernon County	0	0	0	0	904,084	0	0	0	904,084
Warren County	0	0	0	0	1,242,523	3,727,025	0	0	4,969,548
Washington County	0	0	0	161,518	693,060	2,713,937	0	0	3,568,515
Wayne County	0	0	0	0	430,980	430,982	0	0	861,962
Webster County	0	0	0	0	1,124,364	1,672,123	0	0	2,796,487
Worth County	0	0	0	11,171	66,771	102,643	0	0	180,585
Wright County	0	0	0	0	736,006	735,628	0	0	1,471,634
DISTRICTS:									
Barton County Ambulance District	0	0	0	0	0	0	0	480,235	480,235
Cam-MO Ambulance District	0	0	0	0	0	0	0	157,610	157,610
Dade County Ambulance District	0	0	0	0	0	0	0	38,099	38,099
Iron County Ambulance District	0	0	0	0	0	0	0	79,299	79,299
Maries Osage Ambulance District	0	0	0	0	0	0	0	169,040	169,040
Miller County Ambulance District	0	0	0	0	0	0	0	780,262	780,262
Noel T. Adams Ambulance District	0	0	0	0	0	0	0	417,559	417,559
Orrick Fire Protection District	0	0	0	0	0	0	0	125,146	125,146
Osage Ambulance District	0	0	0	0	0	0	0	19,841	19,841
Performing Arts Community Development District	0	0	0	0	0	0	0	19,238	19,238
Rock Township Ambulance District	0	0	0	0	0	0	0	1,503,886	1,503,886
St. James Ambulance District	0	0	0	0	0	0	0	160,952	160,952
Salt River Ambulance District	0	0	0	0	0	0	0	60,024	60,024
Smithville Area Fire Protection District	0	0	0	0	0	0	0	398,384	398,384
SNI Valley Fire Protection District	0	0	0	0	0	0	0	657,284	657,284
Southern Stone Fire District	0	0	0	0	0	0	0	1,571,978	1,571,978
South Metropolitan Fire Protection District	0	0	0	0	0	0	0	426,528	426,528
Steelville Ambulance District	0	0	0	0	0	0	0	10,836	10,836
Thirty-ninth Street Community Development District	0	0	0	0	0	0	0	151,610	151,610
Three Trails Community Development District	0	0	0	0	0	0	0	298,086	298,086
Warsaw Lincoln Ambulance District	0	0	0	0	0	0	0	585,194	585,194
Westport Community Development District	0	0	0	0	0	0	0	46,748	46,748
TOTALS	\$ 470,452,899	342,664,981	305,969,853	77,331,978	233,476,186	322,212,758	158,498,343	8,157,839	1,918,764,837

Appendix E

DEPARTMENT OF REVENUE
SALES AND USE TAX
DESCRIPTION OF SALES AND USE TAX FUNDS AND ACCOUNTS

Sales and use tax receipts collected from businesses, motor vehicle sales tax receipts collected from businesses and individuals, and highway use tax receipts collected on vehicles purchased outside of Missouri but titled in Missouri, are deposited into various state and local funds. (NOTE: Marine and ATV sales and use tax collections are deposited into the same funds as the state sales and use tax).

For operating purposes, the Department of Revenue has been charged with the responsibility of administering transactions in the funds listed below. The State Treasurer, as fund custodian, and the Office of Administration provide administrative control over fund resources within the authority prescribed by the General Assembly for all state funds.

- 1) General Revenue Fund: This state fund, as authorized by Section 144.700, RSMo, receives 75 percent of the collections from the 4 percent state sales and use tax. This fund also receives payments from common carriers in interstate air transportation, as authorized by Section 144.807, RSMo. During fiscal year 2005, this fund received 37.5 percent of the collections from the 4 percent motor vehicle sales tax as authorized by Section 144.070, RSMo. During fiscal year 2006, this fund received 28.125 percent of the collections from the 4 percent motor vehicle sales tax.
- 2) Aviation Trust Fund: This state fund, authorized by Section 144.805, RSMo, receives sales and use tax on aviation jet fuel from common carriers. These taxes are paid as a result of exemptions to General Revenue sales tax. The exemptions are a result of direct-pay agreements between common carriers and the Department of Revenue.
- 3) Conservation Commission Fund: This state fund, authorized by Article IV, Section 43(a), Constitution of Missouri, receives collections of the 0.125 cent state sales and use tax, motor vehicle sales tax, and highway use tax.
- 4) Department of Revenue Information Fund: This state fund, authorized by Section 32.067, RSMo, receives collections from individuals, businesses, and governmental units, for the dissemination of information and publications. The related sales tax is also deposited into this fund.
- 5) Highway Department Fund: This state fund, as authorized by Section 144.440, RSMo, receives 75 percent of the collections from the 4 percent highway use tax.
- 6) Parks Sales Tax Fund: This state fund, as authorized by Article IV, Section 47(a) and 47(b), Constitution of Missouri, receives 50 percent of the collections from a 0.1 percent state sales and use tax, motor vehicle sales tax, and highway use tax.

- 7) School District Trust Fund: This state fund, as authorized by Section 144.701, RSMo, receives 25 percent of the collections from the 4 percent state sales and use tax and 12.5 percent of the collections from the 4 percent motor vehicle sales tax.
- 8) Soil and Water Sales Tax Fund: This state tax fund, as authorized by Article IV, Section 47(a) and 47(b), Constitution of Missouri, receives 50 percent of the collections from a 0.1 percent state sales and use tax, motor vehicle sales tax, and highway use tax.
- 9) State Road Fund and State Transportation: These state funds, as authorized by Section 144.070, RSMO, and Article IV, Section 30(b), Constitution of Missouri, receive 37.5 percent of the collections from the 4 percent motor vehicle sales tax. In addition, as authorized by Section 144.440, RSMO, the state road fund receives 18.75 percent of the collections of the 4 percent highway use tax.
- 10) State Road Bond Fund: This state fund was created pursuant to Article IV, Section 30(b), Constitution of Missouri (Amendment 3), effective July 1, 2006. During fiscal year 2006, this fund received 9.375 percent of the collections from the 4 percent motor vehicle sales tax.

Actual tax proceeds for local funds are deposited into interest-bearing bank accounts until distributed. Subsequently 99 percent of the collections and earned interest are distributed to the various political subdivisions with the remaining 1 percent going to the state's General Revenue Fund for a collection fee, except for the Local Fuel Tax Trust Fund and Local Fuel Tax and Bond Trust Fund, which receives all of the collections. The Department of Revenue has the sole responsibility for maintaining and disbursing fund resources for all local funds.

- 1) Local Fuel Tax Trust Fund: This local fund, as authorized by Section 144.440, RSMo, received 12.5 percent of the collections from the 4 percent motor vehicle sales tax and 6.25 percent of the collections from the 4 percent highway use tax. This local fund was closed effective May 1, 2006, and the ending cash balance was transferred to the Local Fuel Tax and Bond Trust Fund.
- 2) Local Fuel Tax and Bond Trust Fund: This local fund, established effective May 1, 2006, consolidated the Local Fuel Tax Trust Fund, Local Fuel EFT Trust Fund, Motor Fuel Pool Bond Trust Fund, and Motor Fuel Bond Trust Fund.

As authorized by Section 144.440, RSMo, this local fund receives 12.5 percent of the collections from the 4 percent motor vehicle sales tax and 6.25 percent of the collections from the 4 percent highway use tax.

- 3) Local Sales Tax Trust Fund: This local fund receives collections generated from local sales taxes imposed by local political subdivisions. These taxes are authorized by Chapters 66, 67, 70, 92, 94, 162, 190, 238, 321, and 644, RSMo. DOR officials indicated that during the two years ended June 30, 2006, the department's computer system did not recognize six ambulance districts for motor vehicle tax distribution. The correct rate and amount of tax was collected, but the districts' monies were disbursed to cities and the county within the respective ambulance districts. The monies will be redistributed

beginning with the February 2007 distribution. The taxing jurisdictions affected and the corresponding over (under) payment amounts are as follows:

Taxing Jurisdiction	Over Payment Amount	Under Payment Amount
St. Francois County	\$ 203,644	
Bismarck	2,730	
Bonne Terre	10,728	
Desloge	11,334	
Farmington	32,528	
Iron Mountain Lake	239	
Leadington	656	
Leadwood	1,563	
Park Hills	18,491	
St. Francois County Ambulance District		(281,913)
Cedar County	57,244	
El Dorado Springs	7,794	
Stockton	4,289	
Cedar County Ambulance District		(69,327)
Randolph County	51,300	
Higbee	366	
Huntsville	2,101	
Moberly	24,626	
Randolph County Ambulance District		(78,393)
Callaway County	168,937	
Auxvasse	4,440	
Fulton	33,979	
Holts Summit	10,125	
Jefferson City	149	
Kingdom City	306	
Mokane	608	
New Bloomfield	1,936	
Callaway County Ambulance District		(220,480)
Iron County	87,959	
Annapolis	1,781	
Arcadia	2,533	
Ironton	9,248	
Pilot Knob	3,635	
Viburnum	4,854	
Iron County		

Ambulance District			(110,010)
Miller County		365,906	
Brumley		263	
Eldon		36,140	
Iberia		5,388	
Osage Beach		603	
St. Elizabeth		2,649	
Tuscumbia		724	
Miller County Ambulance District			(411,673)

- 4) Local Use Tax Trust Fund: This local fund received collections generated by an additional 1.5 percent use tax upon all transactions subject to the taxes imposed under Sections 144.600 to 144.745, RSMo. Local Use Tax was declared unconstitutional by the Missouri Supreme Court in Fiscal Year 1996. The Department of Revenue began refunding local use tax in fiscal year 1998.
- 5) Local Option Use Tax Trust Fund: This local fund, as authorized by Section 144.757, RSMo, receives collections generated by a use tax, based on the local sales tax in effect, upon all transactions subject to taxes imposed under Sections 144.600 to 144.745, RSMo, except as otherwise provided. Net taxes and interest are subsequently distributed to the counties and cities.

The Department of Revenue has shared responsibility with the State Treasurer for maintaining and disbursing account resources for all custodial accounts as follows:

- 1) Cabaret Sales Tax Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Cabaret Sales Tax Account and actual custody of account resources ultimately rests with the department.

The Cabaret Sales Tax Account is an interest-bearing bank account where collections from a county cabaret sales tax are deposited. These collections, are distributed to the county, less a 1 percent collection fee deposited to the state's General Revenue Fund.

- 2) Compliance Clearing Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Compliance Clearing Account and actual custody of account resources ultimately rests with the department.

The Compliance Clearing Account is an interest-bearing bank account where tax payments from taxpayer audits are temporarily held. The department holds these payments in this account pending final audit review. Depending on the results of the audit review, the department transfers the tax payment to the appropriate state and local funds or issues a refund to the taxpayer.

- 3) Motor Vehicle Clearing Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Motor Vehicle Clearing Account and actual custody of account resources ultimately rests with the department.

The Motor Vehicle Clearing Account is an interest-bearing bank account that receives collections from motor vehicle agent offices and the central office for various taxes and fees. These receipts are subsequently transferred to various state and local funds.

- 4) Motor Vehicle Protest Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Motor Vehicle Protest Account and actual custody of account resources ultimately rests with the department.

The Motor Vehicle Protest Account receives motor vehicle sales and use tax paid under protest. Protest proceeds are deposited into an interest-bearing bank account.

Protested motor vehicle sales and use taxes and the related earned interest, are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions, based upon decisions reached by the department, the Administrative Hearing Commission, or various courts.

- 5) Protested Sales Tax General Revenue Account and Protested Sales Tax Miscellaneous Account: The Department of Revenue has been charged with the responsibility of administering transactions in the protested sales tax accounts.

The protested sales tax accounts receive sales and use taxes paid under protest. The 3 percent General Revenue Fund portion of the state sales taxes paid under protest is transferred to the state's General Revenue Fund, which is in the custody of the State Treasurer. All other state and local taxes paid under protest are deposited into an interest-bearing bank account, which is in the custody of the Department of Revenue. Protested sales taxes and the related earned interest are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions, based upon decisions reached by the department, the Administrative Hearing Commission, or various courts.

- 6) Sales Tax Bond Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Sales Tax Bond Account.

The Sales Tax Bond Account, as authorized by Section 144.087, RSMo, receives cash bonds posted by taxpayers. All bond collections are deposited into the state's General Revenue Fund, which is in the custody of the State Treasurer. Cash bonds and related interest at the rate of 5.25 percent are refunded to the taxpayer after two years if they are determined to have satisfactory tax compliance and if their bond was posted before January 1, 1984. If the bond was posted on or after January 1, 1984, the Attorney General has ruled that no interest should be refunded. In the event of uncollectible sales tax liabilities, the bonds and related interest, if any, are forfeited to the Department of Revenue, which subsequently distributes the monies to the state and the appropriate political subdivisions.

- 7) Sales Tax Electronic Filing Holding Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Sales Tax Electronic Filing Holding Account and actual custody of account resources ultimately rests with the department.

The Sales Tax Electronic Filing Holding Account receives collections from Web/Internet based sales and use tax filings. Monies are deposited in an interest-bearing bank account. These receipts are paid through ACH debit transactions initiated by the taxpayer through a department approved service provider. The department transfers the collections to the appropriate state and local funds after processing the corresponding sales tax returns.

- 8) St. Louis Special Escrow Account: The St. Louis Special Escrow Account is an interest-bearing bank account where the department has escrowed funds to cover claims for refund of a three-eighths percent sales tax levied by the City of St. Louis.

The Missouri Supreme Court [ACI Plastics, Inc. vs. City of St. Louis, Citation No. 724S.W.2d513 (Mo. Banc 1987)] ruled the additional 3/8 percent sales tax was not legally levied during the period July 1, 1984 through March 17, 1987. The amount was withheld from monthly distributions to the City of St. Louis during the year ended June 30, 1990, and placed in this account under the custody of the Director of Revenue pending resolution.

- 9) Suspense Holding (Sales Tax) Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Suspense Holding Account and actual custody of the account resources ultimately rests with the department.

The Suspense Holding Account is an interest-bearing bank account where unidentified sales and use tax receipts are temporarily deposited when they are unable to be posted to the automated Missouri Integrated Tax System (MITS). When these receipts become identifiable, they are posted to MITS and are then transferred out of the Suspense Holding Account into the appropriate sales tax funds.