

Missouri Department of Revenue

Non-Appropriated Funds Sources and Applications

Fiscal Year Ended June 30, 2016

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



**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 109,655	794,244	842,015	61,884	Cash	61,884
Animal Waste Treatment System Loan Program	805,314	4,067,952	3,916,903	956,363	Cash	956,363
Beginning Farmer Loan Program	149,502	30,335	61,902	117,935	Cash	117,935
Agricultural Product Utilization Contributor Tax Credit Program	2,448,901	13,550,923	13,412,440	2,587,384	Cash	2,587,384
Family Farm Breeding Livestock Loan Program	18,718	13,276	2,014	29,980	Cash	29,980
Qualified Beef Tax Credit Program	622	125	450	297	Cash	297
MAESTRO (ARRA)	49,591	124	450	49,715	Cash	49,715
Mo. State Fair Escrow Account	1,686,476	2,052,154	1,923,760	1,814,870	Cash	1,814,870
Mo. State Fair Agricultural Youth Fund	129,992	146,180	276,172	0		
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 784,071	444,142	851,006	377,207	Cash	377,207
TFT-LCD ND-Cal Litigation	1,173,148	78	1,173,226	0		
DEPARTMENT OF CORRECTIONS:						
Inmate Account Fund	\$ 4,812,498	47,969,496	47,748,037	5,033,957	Cash	5,033,957
Inmate Canteen Fund	6,604,069	46,680,525	46,225,369	7,059,225	Cash	7,059,225
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 730,172,916	228,620,127	197,220,352	761,572,691	Cash, TI, Rec, Eq, Pre Exp, Bldg	1,868,562,108
MTC General	891,240	181,972	21,298	1,051,914	Cash	1,051,914
SSBCI Investment Income	238,233	30,850	100,669	168,414	Cash	168,414
Industrial Development and Reserve Fund	25,713,204	2,737,723	1,307,354	27,143,573	Cash, TI, Rec, Eq, Pre Exp, Bldg	44,107,711
Infrastructure Development Fund	61,290,992	6,455,415	4,688,953	63,057,454	Cash, TI, Rec, Eq, Pre Exp, Bldg	116,263,029
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 434,912	15,158	26,257	423,813	Cash, TI	531,940
Student and Activities Fund	297,104	113,450	90,911	319,643	Cash	319,643
Missouri School for the Blind:						
Trust Fund	10,294,390	341,334	952,743	9,682,981	Cash, TI	14,596,502
Activities Fund	63,488	63,917	55,190	72,215	Cash	72,215
Student Fund	5,142	2,656	1,488	6,310	Cash	6,310
Handicapped Children's Trust Fund	17,429	440	35	17,834	Cash, TI	22,473

See page 116 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
(continued):						
Career and Technical Student Organizations:						
Missouri Association FCCLA	\$ 145,384	132,995	139,918	138,461	Cash, CD	138,461
Missouri DECA	125,851	1,001,109	1,083,173	43,787	Cash	43,787
Missouri Collegiate DECA	14,536	69,548	72,842	11,242	Cash	11,242
Missouri FBLA	137,415	605,033	526,388	216,060	Cash	216,060
Missouri FBLA-PBL Professional Division	1,629	1,066	110	2,585	Cash	2,585
Missouri PBL	6,276	9,860	4,723	11,413	Cash	11,413
Missouri Skills USA	236,315	488,989	350,346	374,958	Cash, CD	374,958
Missouri Technology Student Association	39,884	62,297	32,453	69,728	Cash	69,728
Young Farmers	60,612	18,111	32,753	45,970	Cash, CD	45,970
Missouri FFA	1,372,317	1,177,919	1,054,888	1,495,348	Cash, CD, Other	1,495,348
Missouri FFA-PAS	7,471	1,761	1,070	8,162	Cash	8,162
DEPARTMENT OF HIGHER EDUCATION:						
<u>University of Central Missouri:</u>						
Current General Fund	\$ (17,757,867)	112,410,653	105,816,856	(11,164,070)	Cash, Rec, TI, Inv, Pre Exp	107,276,909
Current Restricted Fund	1,843,688	7,972,324	7,556,678	2,259,334	Cash, Rec, CWIP, TI, Pre Exp	2,838,919
Auxiliary Services Designated	31,508,297	44,742,442	44,424,144	31,826,595	Cash, Rec, Inv, Pre Exp	35,308,377
Loan Funds - Restricted Fund	8,210,910	470		8,211,380	Cash, Rec, TI	(7,543,735)
Unexpended Plant Restricted Fund	46,166,441	1,923,813	38,294,121	9,796,133	Cash, TI, CWIP	11,719,834
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 7,672,958	8,583,965	7,390,407	8,866,516	Cash	8,866,516
Other Revenues	(12,189)	629,359	359,354	257,816	Cash	257,816
Current Funds - Restricted:						
Federal Grants	(528,292)	8,364,874	8,396,814	(560,232)	Cash, Rec	(560,232)
Other Gifts, Grants, and Contracts	1,452,100	2,325,315	2,480,522	1,296,893	Cash	1,296,893
Auxiliary Enterprises	408,532	5,025,806	5,558,943	(124,605)	Cash, TI	(124,605)
Loan Fund	34,499			34,499	Cash, Rec	34,499
Endowment	907,525	40,915		948,440	Cash, Rec	948,440
Plant	28,928,796	423,376	1,332,068	28,020,104	Cash, TI	28,020,104
<u>Lincoln University:</u>						
Current Funds	\$ 14,642,529	24,947,640	22,730,560	16,859,609	Cash, TI, Rec, Pre Exp	16,859,609
<u>Missouri Southern State University:</u>						
Current Funds	\$ 61,718,991	63,580,079	62,958,185	62,340,885	Cash, Rec, Inv, Eq, Pre Exp, Other	143,975,398

See page 116 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION (continued):						
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$	22,600,073	22,600,073	0		
Interest Income		265,984	265,984	0		
State Vocational Reimbursements		29,040	29,040	0		
Reimbursement from Auxiliary		300,000	300,000	0		
Community Support		2,516,602	2,516,602	0		
Miscellaneous Income		2,199,980	2,199,980	0		
Auxiliary Services:						
Student Fees		1,564,823	1,564,823	0		
Sales and Services		7,748,321	7,748,321	0		
Community Support		183,276	183,276	0		
Interest Income		120,743	120,743	0		
Federal Interest Rebate		272,994	272,994	0		
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$	19,893,838	64,279,926	61,858,139	22,315,625	Cash, Inv, Rec 29,736,279
Designated		7,735,429	10,360,444	9,355,408	8,740,465	Cash, Inv, Rec 9,087,206
Auxiliary Enterprises		3,040,184	29,357,094	25,666,202	6,731,076	Cash, Inv, Rec 13,230,270
Restricted		1,068,832	9,776,640	9,776,640	1,068,832	Cash, Rec 474,161
Loan Fund		2,341,244	33,820	82,299	2,292,765	Cash, Rec 2,294,909
Plant Fund:						
Unexpended Plant		(45,181,212)	1,661,330		(43,519,882)	Cash, Rec 6,303,721
Renewals and Replacements		11,773,806	462,350	(139,563)	12,375,719	Cash, Rec 12,382,319
Debt Service		5,512,827	5,738,799	6,282,859	4,968,767	Cash, TI, Rec 7,458,372
Investment in Plant		73,458,105	6,276,015	1,992,169	77,741,951	Eq, Bldg, Other 141,235,472
<u>Southeast Missouri State University:</u>						
Current Fund	\$	(12,498,085)	175,369,660	176,009,104	(13,137,529)	Cash, TI, Inv, Rec, Pre Exp 83,274,974
Loan Fund		864,073	120,814	156,744	828,143	Cash, Rec 4,467,024
Endowment and Similar Funds		4,218,070	99,094		4,317,164	Cash, Rec 4,317,164
Plant Fund		272,861,288	68,138,835	71,596,986	269,403,137	Cash, Inv, Rec, Other 472,564,987
Agency Fund		253,321	589,498	662,060	180,759	Cash, Rec 218,753

See page 116 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 64,329,821	112,041,249	112,361,443	64,009,627		
Designated Fund	4,394,085	62		4,394,147		
Endowment	780,490	4,000		784,490		
Total General Operating Fund	<u>\$ 69,504,396</u>	<u>112,045,311</u>	<u>112,361,443</u>	<u>69,188,264</u>	Cash, Rec, Inv, Other	94,307,279
Other Funds:						
Designated Fund	\$ (100,977,600)	32,295,537	33,182,468	(101,864,531)	Cash, Rec, Inv, Other	58,166,988
Auxiliary Fund	140,679,135	59,963,593	55,148,242	145,494,486	Cash, Rec, Inv, Other	271,625,269
Restricted and Loan Fund	5,778,299	12,379,046	13,346,391	4,810,954	Cash, Rec, Inv, Other	17,783,312
Plant Fund	203,747,828	10,113,065		213,860,893	Cash, Rec, Inv, Other	274,557,005
West Plains Fund	15,178,954	6,854,354	7,315,146	14,718,162	Cash, Rec, Inv, Other	25,117,755
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 25,839,794	83,248,140	81,923,087	27,164,847	Cash, TI, Rec, Inv	43,714,543
Current Funds - Restricted	906,567	8,384,912	7,972,738	1,318,741	Cash, Rec	5,906,483
Plant Fund	4,102,300	8,200,551	7,893,847	4,409,004	Cash, TI, CWIP, Other	237,408,114
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (4,563,893)	2,348,940	2,690,303	(4,905,256)	Cash, TI, Rec, Inv	1,824,213
Restricted Funds	67,748	307,140	304,154	70,734	Cash, TI, Rec, Inv	238,866
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 289,809,509	1,485,919,512	1,187,950,441	587,778,580	Cash	587,778,580
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 112,909	1,740,882	1,750,556	103,235	Cash	103,235
Bellefontaine Habilitation Center	130,974	1,483,029	1,486,050	127,953	Cash	127,953
Center for Behavioral Medicine	49,260	397,473	434,552	12,181	Cash	12,181
Central Missouri Regional Center	335,632	7,091,710	7,095,942	331,400	Cash	331,400
Fulton State Hospital	339,682	1,178,153	1,155,179	362,656	Cash	362,656
Hannibal Regional Center	172,304	2,907,393	2,767,553	312,144	Cash	312,144
Hawthorn Children's Psychiatric Hospital	22,472	17,687	34,609	5,550	Cash	5,550
Higginsville Habilitation Center	145,991	1,468,126	1,489,543	124,574	Cash	124,574
Joplin Regional Center	102,876	2,072,177	2,075,521	99,532	Cash	99,532
Kansas City Regional Center	782,126	12,470,909	12,470,141	782,894	Cash	782,894
Kirksville Regional Center	54,338	896,493	900,899	49,932	Cash	49,932

See page 116 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF MENTAL HEALTH: (continued):						
Metro St. Louis Psychiatric Center	\$ 6,406	26,777	22,308	10,875	Cash, CS	30,453
Northwest Community Services	184,080	1,733,992	1,732,602	185,470	Cash	185,470
Northwest Mo. Psychiatric Rehabilitation Center	104,329	333,669	348,108	89,890	Cash	89,890
Poplar Bluff Regional Center	221,066	2,869,193	2,881,426	208,833	Cash	208,833
Rolla Regional Center	134,951	1,822,890	1,829,387	128,454	Cash	128,454
Sikeston Regional Center	145,472	2,021,513	2,057,537	109,448	Cash	109,448
Southeast Mo. Mental Health	188,598	774,893	820,805	142,686	Cash	142,686
Southeast Mo. Residential Services	41,543	606,003	612,572	34,974	Cash	34,974
Southwest Community Services	66,876	626,221	631,558	61,539	Cash	61,539
Southwest Mo. Mental Health		79,581	79,581	0		
Springfield Regional Center	187,825	3,601,482	3,593,331	195,976	Cash	195,976
St. Louis Developmental Dis. Treatment Center	73,935	1,358,168	1,374,330	57,773	Cash	57,773
St. Louis Regional Center	810,978	9,887,806	9,955,060	743,724	Cash	743,724
St. Louis Psychiatric Rehabilitation Center	447,671	1,424,773	1,482,661	389,783	Cash	389,783
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 142,601	178,427	142,144	178,884	Cash	178,884
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 133,537	1,895,703	1,898,001	131,239	Cash, Repo	131,239
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees		135,262,245		135,262,245	Cash, TI	135,262,245
Investment Income		37,456,417		37,456,417	Cash, TI	37,456,417
Member Premium-Public Entities		7,904,470		7,904,470	Cash, TI	7,904,470
Rebates		3,437,310		3,437,310	Cash, TI	3,437,310
Missouri Savings Bond Account	22	20,918	20,918	22	Cash	22
Old Age Survivors Disability and Health						
Insurance Trust Fund	3,727	293,989,112	293,989,141	3,698	Cash	3,698
State of MO Cafeteria Plan Account	26,515	299,070	298,612	26,973	Cash	26,973
Commuter Benefits Refund Account		275	275	0		
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 139,170	864,420	875,673	127,917	Cash	127,917
Resident Fiduciary Account	50	32,724	32,774	0		
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	111,973	1,214,725	1,272,070	54,628	Cash	54,628
Fiduciary Residents Cash Fund		28,608	28,608	0		

See page 116 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF PUBLIC SAFETY:						
(continued):						
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	\$ 72,226	1,851,718	1,887,703	36,241	Cash	36,241
Mo. Veterans' Home, St. James:						
VA Fiduciary	1,076	50,572	51,648	0		
Residents Cash Fund	94,779	1,123,700	1,154,439	64,040	Cash	64,040
Social Security Beneficiaries Account	8,256	58,834	64,362	2,728	Cash	2,728
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	378,518	2,799,620	2,795,154	382,984	Cash	382,984
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	47,260	311,482	314,633	44,109	Cash	44,109
Fiduciary Fund	29,190	66,394	58,523	37,061	Cash	37,061
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	41,455	2,229,556	2,220,647	50,364	Cash	50,364
Fiduciary Fund	370,713	265,531	221,479	414,765	Cash	414,765
Assistance League	158,854	257,545	323,498	92,901	Cash, CD	92,901
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 8,516,654,912	358,306,180	765,799,878	8,109,161,214	Cash, Rec, TI, Eq	9,200,843,476
Judicial Plan	130,851,263	34,331,784	33,126,697	132,056,350	Cash, Rec, TI, Eq	148,463,270
Mo. State Employees						
Life and LTD Insurance Program	(10,423)	30,855,489	30,911,005	(65,939)	Cash, Rec, TI	4,601,535
Deferred Compensation System of Missouri	755,729	3,570	464,735	294,564	Cash, Rec, TI, Eq	301,399
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region:						
Mount Vernon Treatment Center - Trust Fund	\$ 219	2,056	1,819	456	Cash	456
Gentry Residential Treatment Center - Trust Fund	6	30	25	11	Cash	11
Rich Hill Youth Development Center - Trust Fund	329	209	380	158	Cash	158
Delmina Woods - Trust Fund	347	56	28	375	Cash	375

See page 116 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF SOCIAL SERVICES: (continued):						
Northeast Region:						
Northeast Community Treatment - Trust Fund	\$ 70			70	Cash	70
Cornerstone - Trust Fund	44			44	Cash	44
Fulton Treatment Center - Trust Fund	2,200	1,078	2,945	333	Cash	333
Rosa Parks Center - Trust Fund	60	145	110	95	Cash	95
Camp Avery Park Camp - Trust Fund	66	492	492	66	Cash	66
Montgomery City Youth Center - Trust Fund	9,954	15,563	21,419	4,098	Cash	4,098
Northwest Region:						
Langsford House - Trust Fund	3,319	5,673	5,551	3,441	Cash	3,441
Northwest Regional Youth Center - Trust Fund	6,935	13,631	12,435	8,131	Cash	8,131
Riverbend Treatment Center - Trust Fund	8,371	15,458	20,134	3,695	Cash	3,695
Watkins Mill Park Camp - Trust Fund	8,375	19,994	24,724	3,645	Cash	3,645
Waverly Regional Youth Center - Trust Fund	5,456	24,429	20,460	9,425	Cash	9,425
Southeast Region:						
W.E. Sears - Trust Fund	4,761	28,439	28,843	4,357	Cash	4,357
Girardot Center - Trust Fund	937	7,667	7,320	1,284	Cash	1,284
Sierra Osage Treatment Center - Trust Fund	1,549	17,273	16,658	2,164	Cash	2,164
W.E. Sears Youth Center - Canteen Fund	666	506	602	570	Cash	570
New Madrid Bend Youth Center - Trust Fund	1,861	7,867	9,544	184	Cash	184
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund		7,051	5,103	1,948	Cash	1,948
Hogan Street Regional Youth Center-Trust Fund	10,348	22,702	18,259	14,791	Cash	14,791
Missouri Hills-Trust Fund	6,597	36,788	38,284	5,101	Cash	5,101
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 54,355,809	3,327,830	23,775,829	33,907,810	Cash, TI, Rec	33,907,810
MoDOT and MSHP Medical and Life Insurance	23,709,834	126,617,826	132,541,919	17,785,741	Cash, TI, Rec, CD	39,736,853
Mo Highway and Transportation Com Self Insurance	10,242,923	25,768,538	21,603,919	14,407,542	Cash, TI, Rec	105,086,800
Mo Transportation Finance Corp	103,327,560	1,926,695	38,180	105,216,075	Cash, TI, Rec	105,217,688
Motor Carrier Services	10,765,738	207,231,859	213,522,981	4,474,616	Cash, TI, Rec	4,474,616
STATE TREASURER'S OFFICE:						
BPB 1991: Depreciation Reserve	\$ 1,013,605		1,013,605	0		
TOTAL NON-APPROPRIATED FUNDS	\$ 10,889,312,608	4,210,065,818	4,132,450,999	10,966,927,427		14,653,955,489

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of independent audits. The balances at June 30, 2015, are final audited balances for the year then ended, and accordingly, differ from the ending balances reported in the Department of Revenue's Fiscal Year 2015 Financial and Statistical Report.

(b) TI - Temporary Investments
Eq - Equipment

Rec - Accounts Receivable
Inv - Inventories

CD - Certificate of Deposit
CS - Common Stock

CWIP - Construction Work In Progress
Pre Exp - Prepaid Expenses

Bldg - Buildings
Repo - Repurchase Ag

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2016**

Name of Fund or Source	Balance June 30, 2015	Receipts	Expenditures	Balance June 30, 2016 (a)	Type of Asset (b)	Asset Value
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(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Non-State Funds Financial Schedule on page 39.