

# Missouri Department of Revenue

## Non-Appropriated Funds Sources and Application Fiscal Year Ended June 30, 2007



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

**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2007**

Name of Fund or Source	Balance June 30, 2006	Receipts	Expenditures	Balance June 30, 2007 (a)	Type of Asset (b)	Asset Value
<b>DEPARTMENT OF AGRICULTURE:</b>						
Value-Added Program Fund	\$ 242,140	435,349	417,520	259,969	Cash	259,969
Animal Waste Treatment System Loan Program	116,264	1,796,866	1,299,919	613,211	Cash	613,211
Beginning Farmer Loan Program	105,302	20,183	51,351	74,134	Cash	74,134
Agricultural Product Utilization Contributor Tax Credit Program	1,359,088	6,773,713	7,823,692	309,109	Cash	309,109
Family Farm Breeding Livestock Loan Program	0	24,433	31	24,402	Cash	24,402
Mo. State Fair Grandstand/Event Escrow Account	1,151,723	1,846,133	1,800,697	1,197,159	Cash	1,197,159
Mo. State Fair Foundation	126,550	157,817	169,863	114,504	Cash	114,504
Mo. State Fair Agricultural Youth Fund	98,404	125,839	110,953	113,290	Cash	113,290
Mo. State Fair Sheep Producers Fund	24,221	146	0	24,367	Cash	24,367
Mo. State Fair Endowment Fund	507	5	0	512	Cash	512
<b>ATTORNEY GENERAL'S OFFICE:</b>						
Merchandising Practices Restitution Fund	\$ 1,478,646	2,781,297	2,972,919	1,287,024	Cash	1,287,024
Consumers Promotion	8,480	20	0	8,500	Cash	8,500
<b>DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:</b>						
Inmate Account Fund	\$ 3,482,648	33,862,486	33,806,589	3,538,545	Cash	3,538,545
Inmate Canteen Fund	10,310,652	31,100,030	27,320,066	14,090,616	Cash	14,090,616
<b>DEPARTMENT OF ECONOMIC DEVELOPMENT:</b>						
Missouri Housing Development MHDC Fund	\$ 319,940,193	232,081,139	202,605,868	349,415,464	Cash, TI	2,100,868,984
Missouri Development Finance Board	71,350,062	9,487,523	4,672,303	76,165,282	Cash, TI, Rec, Eq, Pre Exp	151,788,684
<b>DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:</b>						
Missouri School for the Deaf:						
Trust Fund	\$ 372,856	28,557	8,657	392,756	Cash, CS	392,756
Student and Activities Fund	77,655	181,800	75,846	183,609	Cash	183,609
Missouri School for the Blind:						
Trust Fund	6,496,820	803,396	641,744	6,658,472	Cash, CS	6,658,472
Activities Fund	48,201	129,795	115,188	62,808	Cash	62,808
Student Fund	4,039	247	1,475	2,811	Cash	2,811
Handicapped Children's Trust Fund	438,967	30,582	30,779	438,770	Cash, CS	438,770

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2007**

Name of Fund or Source	Balance June 30, 2006	Receipts	Expenditures	Balance June 30, 2007 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION:</b>						
Missouri Student Loan Program Atom Account	\$ 43,407	242,278,644	240,984,006	1,338,045	Cash	1,338,045
<u>University of Central Missouri:</u>						
Current General Fund	\$ 21,376,910	67,279,502	68,194,839	20,461,573	FA, Rec	20,461,573
Current Restricted Fund	257,957	11,522,107	11,762,043	18,021	FA	18,021
Auxiliary Services Designated	3,135,563	28,085,816	26,679,778	4,541,601	FA	4,541,601
Loan Funds - Restricted Fund	7,982,851	52,835	7,613	8,028,073	Rec	8,028,073
Unexpended Plant Restricted Fund	7,954,159	10,032,952	7,437,436	10,549,675	FA	10,549,675
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 1,408,553	7,319,687	7,780,345	947,895	Cash,Rec	947,895
Other Revenues	(186,057)	243,039	164,621	(107,639)	Cash,Rec	(107,639)
Current Funds - Restricted:						
Federal Grants	(5,126)	5,683,853	5,679,723	(996)	Cash,Rec	(996)
Other Gifts, Grants, and Contracts	310,227	301,774	208,395	403,606	Cash,Rec	403,606
Loan Fund	217,895	3,426	0	221,321	Cash,Rec	221,321
Endowment	822,540	14,174	94	836,620	Cash,TI	836,620
Plant	4,860,443	1,784,537	1,669,118	4,975,862	Rec,TI	4,975,862
<u>Missouri Southern State University:</u>						
Current Funds	\$ 60,011,487	42,383,532	46,021,150	56,373,869	Cash,Rec,Inv,Pre Exp,Eq	78,066,074
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$ 0	21,250,801	21,250,801	0		
Interest Income	0	634,807	634,807	0		
State Vocational Reimbursements	0	32,496	32,496	0		
Reimbursement from Auxiliary	0	169,020	169,020	0		
Miscellaneous Income	0	162,190	162,190	0		
Auxiliary Services:						
Student Fees	0	1,085,726	1,085,726	0		
Sales and Services	0	6,235,098	6,235,098	0		
Interest Income	0	338,730	338,730	0		

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2007**

Name of Fund or Source	Balance June 30, 2006	Receipts	Expenditures	Balance June 30, 2007 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF HIGHER EDUCATION</b>						
<b>(continued):</b>						
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating and Designated	\$ 10,615,251	47,922,932	49,855,556	8,682,627	Cash,Inv,Rec	13,729,215
Auxiliary Enterprises	0	17,835,874	17,835,874	0	Cash,Inv,Rec	597,652
Restricted	587,050	8,973,091	8,892,059	668,082	Cash,Rec	769,537
Loan Fund	2,834,224	81,459	134,930	2,780,753	Cash,Rec	2,932,424
Plant Fund:						
Renewals and Replacements	86,223	1,307,235	981,881	411,577	Cash,Rec	1,087,311
Debt Service	2,695,686	4,493,940	5,102,510	2,087,116	Cash,Rec	8,851,459
Investment in Plant	181,874,969	3,791,815	1,142,344	184,524,440	Eq	154,133,805
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 28,032,289	121,565,470	117,584,064	32,013,695	Cash,Inv,Rec	37,551,709
Loan Fund	5,145,460	76,141	114,628	5,106,973	Cash,Rec	5,110,347
Endowment and Similar Funds	4,012,387	192,949		4,205,336	FA	4,205,337
Plant Fund	181,528,571	26,050,672	39,386,645	168,192,598	Cash,Inv,Rec	277,920,270
Agency Fund	163,452	330,752	427,215	66,989	Cash	71,456
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 30,324,656	67,373,609	57,895,450	39,802,815		
Designated Fund	4,204,287	7,541,080	8,180,865	3,564,502		
Endowment	199,762	522,500		722,262		
Total General Operating Fund	<u>34,728,705</u>	<u>75,437,189</u>	<u>66,076,315</u>	<u>44,089,579</u>	Cash, TI, Rec, Inv	70,249,156
Other Funds:						
Designated Fund	1,924,710	22,206,326	18,335,944	5,795,092	Cash,TI,Rec,Inv,Land,Bldg,Eq	6,834,652
Auxiliary Fund	54,924,955	40,599,879	35,014,430	60,510,404	Cash,TI,Rec,Inv,Land,Bldg,Eq	95,218,003
Restricted and Loan Fund	3,700,613	17,903,300	17,675,162	3,928,751	Cash, Rec	4,810,014
Plant Fund	178,960,447	9,563,573	19,850,204	168,673,816	Cash,TI,Rec,Inv,Land,CWIP,Bldg,Eq	250,629,502
West Plains Fund	14,213,659	4,280,172	4,171,325	14,322,506	Cash,Rec,Inv,Land,CWIP,Bldg,Eq	16,102,352
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 54,462,109	65,116,540	59,850,046	59,728,603	Cash,TI,Inv,Rec	61,625,625
Current Funds - Restricted	10,848,349	5,020,495	5,684,302	10,184,542	Cash,Rec	8,636,766
Plant Fund	9,520,003	18,196,012	11,918,321	15,797,694	Cash,TI,Rec,CWIP	126,231,561
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (1,502,815,000)	1,520,997,000	1,851,384,000	(1,833,202,000)	Cash,TI,Rec,Inv	839,226,000
Restricted Funds	81,712,000	257,660,000	298,502,000	40,870,000	Cash,TI,Rec,Inv	114,877,000

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2007**

Name of Fund or Source	Balance June 30, 2006	Receipts	Expenditures	Balance June 30, 2007 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:</b>						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 188,196,088	586,265,039	683,448,770	91,012,357	Cash	91,012,357
<b>DEPARTMENT OF MENTAL HEALTH:</b>						
Albany Regional Center	\$ 193,350	2,141,959	2,158,687	176,622	Cash	176,622
Bellefontaine Habilitation Center	198,499	1,696,356	1,212,383	682,472	Cash	682,472
Central Missouri Regional Center	241,190	4,519,113	4,494,045	266,258	Cash	266,258
Cottonwood Residential Treatment Center	835	7,292	6,999	1,128	Cash	1,128
Fulton State Hospital	404,910	2,408,641	2,327,258	486,293	Cash	486,293
Hannibal Regional Center	212,636	2,761,020	2,758,151	215,505	Cash	215,505
Hawthorn Children's Psychiatric Hospital	2,369	19,589	19,734	2,224	Cash	2,224
Higginsville Habilitation Center	172,404	1,495,941	1,468,354	199,991	Cash	199,991
Joplin Regional Center	297,026	2,451,873	2,426,620	322,279	Cash	322,279
Kansas City Regional Center	857,591	9,683,778	9,668,501	872,868	Cash	872,868
Kirksville Regional Center	92,644	1,028,516	1,043,262	77,898	Cash	77,898
Marshall Habilitation Center	149,326	1,875,518	1,834,681	190,163	Cash	190,163
Metro St. Louis Psychiatric Center:						
Non-Appropriated Fund	11,999	66,265	66,581	11,683	Cash	11,683
Total Donated Stock	5,493			5,493	CS	18,074
Mid-Missouri Mental Health Center	2,134	69,571	71,439	266	Cash	266
Missouri Sexual Offender Treatment Center	10,994	69,315	65,768	14,541	Cash	14,541
Nevada Habilitation Center	156,970	819,077	687,970	288,077	Cash	288,077
Northwest Mo. Psychiatric Rehabilitation Center	141,873	713,831	673,219	182,485	Cash	182,485
Poplar Bluff Regional Center	239,915	2,317,822	2,332,264	225,473	Cash	225,473
Rolla Regional Center	406,360	2,091,268	2,099,826	397,802	Cash	397,802
Sikeston Regional Center	198,153	1,868,647	1,840,317	226,483	Cash	226,483
Southeast Mo. Mental Health	226,650	2,137,989	2,111,722	252,917	Cash	252,917
Southeast Mo. Residential Services	25,376	399,873	406,092	19,157	Cash	19,157
Southwest Mo. Mental Health	21,253	365,449	341,367	45,335	Cash	45,335
Springfield Regional Center	311,976	2,518,898	2,522,115	308,759	Cash	308,759
St. Louis Developmental Dis. Treatment Center	192,459	1,615,465	1,177,808	630,116	Cash	630,116
St. Louis Regional Center	670,357	6,882,864	5,181,799	2,371,422	Cash	2,371,422
St. Louis Psychiatric Rehabilitation Center	415,991	3,476,050	3,289,660	602,381	Cash	602,381
Western Missouri Mental Health	51,929	390,971	396,961	45,939	Cash	45,939
<b>DEPARTMENT OF NATURAL RESOURCES:</b>						
Division of State Parks-Maintenance Resource	\$ 107,138	134,778	73,470	168,446	Cash	168,446

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2007**

Name of Fund or Source	Balance June 30, 2006	Receipts	Expenditures	Balance June 30, 2007 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>OFFICE OF ADMINISTRATION:</b>						
KC and St. Louis Earnings Tax Account	\$ 140,812	2,170,941	2,166,164	145,589	Cash,Repo	145,589
Missouri Savings Bond Account	13,822	309,806	311,406	12,222	Cash	12,222
Old Age Survivors Disability and Health Insurance Trust Fund	3,881	293,922,502	293,922,480	3,903	Cash	3,903
MO State Employees Deferred Comp. Fund	49,695	71,838,892	71,862,121	26,466	Cash	26,466
State of MO Cafeteria Plan Account	13,911	219,199	220,330	12,780	Cash	12,780
<b>DEPARTMENT OF PUBLIC SAFETY:</b>						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 148,182	2,713,902	2,773,859	88,225	Cash	88,225
Fiduciary Residents Cash Fund	0	41,748	41,748	0		
Veterans' Home Foundation	437,373	256,022	195,440	497,955	Cash,Rec,CS	497,955
Mo. Veterans' Home, Mexico:						
Assistance League	386,721	184,861	118,837	452,745	Cash,CD	452,745
Residents Cash Fund	81,474	3,003,167	2,952,538	132,103	Cash	132,103
Fiduciary Residents Cash Fund	2,891	49,532	51,183	1,240	Cash	1,240
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	603,448	173,180	118,895	657,733	Cash,CD,TI	657,733
Residents Cash Fund	200,773	4,023,277	4,035,001	189,049	Cash	189,049
Fiduciary Residents Cash Fund	1,470	35,605	37,075	0		
Mo. Veterans' Home, St. James:						
Assistance League	169,057	122,155	109,460	181,752	Cash,CD,	181,752
Residents Cash Fund	241,511	3,195,097	3,158,068	278,540	Cash	278,540
VA Fiduciary Fund	455	68,765	67,419	1,801	Cash	1,801
Social Security Beneficiaries Account	0	74,421	74,421	0		
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	503,494	5,591,742	5,581,691	513,545	Cash	513,545
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	96,199	690,037	705,498	80,738	Cash	80,738
Mo. Veterans' Cemetery, Springfield:	22,975	10,918	409	33,484	Cash	33,484
Mo. Veterans' Commission, Cameron:						
Assistance League	71,912	66,613	98,451	40,074	Cash,CD	40,074
Residents Cash Fund	165,425	1,094,930	1,040,920	219,435	Cash	219,435
Fiduciary Fund	42,609	59,642	45,727	56,524	Cash	56,524
Mo. Veterans' Commission Foundation, Inc.	39,792	59,603	51,170	48,225	Cash,CD	48,225

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE  
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION  
FOR THE YEAR ENDED JUNE 30, 2007**

Name of Fund or Source	Balance June 30, 2006	Receipts	Expenditures	Balance June 30, 2007 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
<b>RETIREMENT SYSTEMS:</b>						
Mo. State Employees Retirement System	\$ 6,983,737,684	1,527,238,314	453,982,461	8,056,993,537	Cash,Rec,TI,Eq	9,236,637,225
Judicial Plan	57,728,934	35,106,577	20,654,691	72,180,820	Cash,Rec,TI,Eq	82,617,623
Mo. State Employees Medical Care Plan, Life and LTD Insurance Program	370,571	27,656,162	27,628,971	397,762	Cash,Rec,TI	3,371,301
<b>DEPARTMENT OF REVENUE (c)</b>						
<b>DEPARTMENT OF SOCIAL SERVICES:</b>						
Division of Youth Services:						
Northeast Community Treatment						
Center Canteen Fund	\$ 407	234	219	422	Cash	422
Babler Lodge Canteen Fund	31	0	31	0		
W.E. Sears Youth Center	499	1,079	972	606	Cash	606
Excel School Canteen Fund	337	168	30	475	Cash	475
<b>DEPARTMENT OF TRANSPORTATION:</b>						
Local Fund	\$ 9,429,241	16,936,173	5,083,283	21,282,131	Cash,TI	21,282,131
Insurance Plan-Cash	2,358,559	281,077,436	279,529,745	3,906,250	Cash	3,906,250
Insurance Plan-Investments	32,029,189	178,158,467	182,924,822	27,262,834	FA	27,262,834
Insurance Plan-Accrued Interest	184,476	998,018	911,542	270,952	FA	270,952
Insurance Plan-Receivables	83,708	12,854,769	11,857,398	1,081,079	Rec	1,081,079
Insurance Plan-CD	100,912	3,908	0	104,820	CD	104,820
Self Insurance Plan-Cash	1,622,528	132,776,402	134,398,930	0	Cash	0
Self Insurance Plan-Investments	47,696,025	122,861,424	103,257,241	67,300,208	FA	67,300,208
Self Insurance Plan-Escrow	207,333	2,205	0	209,538	FA	209,538
Self Insurance Plan-Accrued Interest	371,224	2,382,263	2,067,544	685,943	FA	685,943
Self Insurance Plan-Prepays	0	175,199	58,201	116,998	Pre Exp	116,998
Self Insurance Plan-Receivables	0	3,000,000	2,739,780	260,220	Rec	260,220
Finance Corporation-Highway	12,779,188	269,061,103	275,771,605	6,068,686	Cash,FA	6,068,686
Finance Corporation-Transit	35,415,449	627,750,992	611,687,046	51,479,395	Cash,FA	51,479,395
Finance Corporation-Transportation	30,793,421	9,577,602	15,130,825	25,240,198	Rec,FA	25,240,198

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