

Missouri Department of Revenue

Non-Appropriated Funds Sources and Applications Fiscal Year Ended June 30, 2010

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, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 331,885	183,623	312,131	203,377	Cash	203,377
Animal Waste Treatment System Loan Program	339,523	5,670,383	5,275,302	734,604	Cash	734,604
Beginning Farmer Loan Program	75,685	30,734	8,900	97,519	Cash	97,519
Agricultural Product Utilization Contributor Tax Credit Program	174,198	4,043,855	3,097,422	1,120,631	Cash	1,120,631
Family Farm Breeding Livestock Loan Program	44,733	5,071	1,575	48,229	Cash	48,229
Qualified Beef Tax Credit Program	495	651		1,146	Cash	1,146
Mo. State Fair Escrow Account	783,316	1,602,950	1,359,988	1,026,278	Cash	1,026,278
Mo. State Fair Foundation	160,492	373	42,336	118,529	Cash	118,529
Mo. State Fair Agricultural Youth Fund	130,375	87,421	115,991	101,805	Cash	101,805
Mo. State Fair Sheep Producers Fund	24,649	123		24,772	Cash	24,772
Mo. State Fair Endowment Fund	522	5		527	Cash	527
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 413,154	1,045,839	1,153,970	305,023	Cash	305,023
TriCor Multistate Litigatin Cost Share	498,808	22,514,664	23,013,472	0		
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 3,362,796	37,838,062	37,688,757	3,512,101	Cash	3,512,101
Inmate Canteen Fund	15,832,967	36,683,489	36,539,483	15,976,973	Cash	15,976,973
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 555,368,544	326,889,376	240,054,717	642,203,203	Cash, TI, Rec, Other	2,438,807,846
Missouri Development Finance Board	74,933,223	19,314,520	5,661,040	88,586,703	Cash, TI, Rec, Eq, Pre Exp	88,586,703
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 419,238	13,268	12,690	419,816	Cash, CS	396,709
Student and Activities Fund	106,738	162,560	35,545	233,753	Cash	233,753
Missouri School for the Blind:						
Trust Fund	6,500,203	2,170,268	16,955	8,653,516	Cash, CS	9,669,638
Activities Fund	63,251	50,953	51,555	62,649	Cash	62,649
Student Fund	1,717	1,389	430	2,676	Cash	2,676
Handicapped Children's Trust Fund	355,094	14,562	88,430	281,226	Cash, CS	271,367

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION:						
Missouri Student Loan Program Atom Account	\$ 60,075	236,395,340	236,392,652	62,763	Cash	62,763
<u>University of Central Missouri:</u>						
Current General Fund	\$ 30,290,986	77,267,509	64,409,177	43,149,318	TI, CD	43,149,318
Current Restricted Fund	1,304,097	13,984,386	12,163,404	3,125,079	TI	3,125,079
Auxiliary Services Designated	7,040,096	31,571,443	31,757,945	6,853,594	CD	6,853,594
Loan Funds - Restricted Fund	8,266,364	262,621	323,541	8,205,444	Rec	8,205,444
Unexpended Plant Restricted Fund	10,912,482	35,967,587	23,679,714	23,200,355	TI	23,200,355
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 1,896,770	8,288,685	8,221,860	1,963,595	Cash, Rec	1,963,595
Other Revenues	(542,797)	253,212	203,095	(492,680)	Cash, Rec	(492,680)
Current Funds - Restricted:						
Federal Grants	332,835	9,605,965	9,601,971	336,829	Cash, Rec	336,829
Other Gifts, Grants, and Contracts	519,081	2,116,458	1,494,816	1,140,723	Cash, Rec	1,140,723
Auxiliary Enterprises	581,020	2,657,432	2,304,508	933,944	Cash, TI	933,944
Loan Fund	57,964	80		58,044	Cash, Rec	58,044
Endowment	863,025	718		863,743	Cash, Rec	863,743
Plant	33,001,916	9,623	1,796,353	31,215,186	Cash, TI	31,215,186
<u>Lincoln University:</u>						
Current Funds	\$ 6,911,465	23,556,258	23,537,904	6,929,819	Cash, TI, Rec, Pre Exp	6,929,819
<u>Missouri Southern State University:</u>						
Current Funds	\$ 70,082,435	54,242,395	39,581,380	84,743,450	Cash, Rec, Inv, Pre Exp, Eq	120,382,267
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$	26,509,522	26,509,522	0		
Interest Income		69,373	69,373	0		
State Vocational Reimbursements		19,280	19,280	0		
Reimbursement from Auxiliary		169,020	169,020	0		
Community Support		573,200	573,200	0		
Miscellaneous Income		555,069	555,069	0		
Auxiliary Services:						
Student Fees		1,729,904	1,729,904	0		
Sales and Services		8,555,222	8,555,222	0		
Community Support		24,400	24,400	0		
Interest Income		82,068	82,068	0		

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$ 3,782,477	50,027,868	44,055,778	9,754,567	Cash, Inv, Rec	15,149,883
Designated	3,708,113	8,562,222	8,109,164	4,161,171	Cash, Inv, Rec	4,456,624
Auxiliary Enterprises		24,532,366	24,532,366	0	Cash, Inv, Rec	619,224
Restricted	1,678,732	12,185,732	13,135,895	728,569	Cash, Rec	774,206
Loan Fund	2,634,562	32,709	(85,861)	2,753,132	Cash, Rec	2,754,529
Plant Fund:						
Renewals and Replacements	(468,965)	432,016	(54,516)	17,567	Cash, Rec	17,567
Debt Service	2,724,569	7,711,905	6,749,158	3,687,316	Cash, Inv, Rec	4,398,415
Investment in Plant	81,216,293	6,550,271	1,643,138	86,123,426	Eq	177,941,665
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 32,022,587	128,469,829	135,942,013	24,550,403	Cash, Inv, Rec	49,741,117
Loan Fund	1,054,302	292,279	147,883	1,198,698	Cash, Rec	5,060,969
Endowment and Similar Funds	4,402,363	(28,082)	1,700	4,372,581	TI	4,372,582
Plant Fund	231,265,223	41,923,164	47,634,264	225,554,123	Cash, Inv, Rec, Other	337,213,225
Agency Fund	114,888	459,230	457,892	116,226	Cash, Rec	145,159
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 55,517,062	99,302,525	97,944,652	56,874,935		
Designated Fund	2,529,703	7,052,942	6,133,514	3,449,131		
Endowment	755,383	22,664	18,815	759,232		
Total General Operating Fund	<u>58,802,148</u>	<u>106,378,131</u>	<u>104,096,981</u>	<u>61,083,298</u>	Cash, Rec, Inv, Other	87,415,148
Other Funds:						
Designated Fund	6,069,386	18,448,969	16,361,498	8,156,857	Cash, Rec, Inv, Other	9,331,759
Auxiliary Fund	64,377,924	45,680,458	28,958,828	81,099,554	Cash, Rec, Inv, Bldg, Eq, Other	167,410,401
Restricted and Loan Fund	3,785,357	24,712,134	17,249,171	11,248,320	Cash, Rec	20,784,953
Plant Fund	131,092,297	97,736,022	10,273,486	218,554,833	Cash, Rec, Inv, Bldg, Eq, Other	231,271,494
West Plains Fund	16,243,285	5,527,187	4,036,285	17,734,187	Cash, Rec, Inv, Bldg, Eq, Other	20,750,096
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 74,832,049	71,506,052	65,757,963	80,580,138	Cash, TI, Rec, Inv	43,975,744
Current Funds - Restricted	9,459,547	19,559,702	8,505,356	20,513,893	Cash, Rec	5,575,411
Plant Fund	154,609,873	590,421	9,209,549	145,990,745	Cash, TI, CWIP, Rec	211,854,175
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (2,624,452)	1,799,254	2,065,915	(2,891,113)	Cash, TI, Rec, Inv	1,192,733
Restricted Funds	48,482	291,958	302,008	38,432	Cash, TI, Rec, Inv	299,706

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security: Unemployment Compensation Fund	\$ 52,597,418	2,294,643,570	2,219,330,998	127,909,990	Cash	127,909,990
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 191,046	2,400,757	2,418,851	172,952	Cash	172,952
Bellefontaine Habilitation Center	236,099	1,541,602	1,613,834	163,867	Cash	163,867
Center for Behavioral Medicine	36,449	486,346	506,616	16,179	Cash	16,179
Central Missouri Regional Center	308,436	5,864,217	5,861,764	310,889	Cash	310,889
Cottonwood Residential Treatment Center	941	5,711	5,813	839	Cash	839
Fulton State Hospital	444,931	2,183,957	2,181,040	447,848	Cash	447,848
Hannibal Regional Center	238,301	2,698,054	2,768,896	167,459	Cash	167,459
Hawthorn Children's Psychiatric Hospital	6,656	23,846	29,835	667	Cash	667
Higginsville Habilitation Center	160,620	1,474,440	1,501,366	133,694	Cash	133,694
Joplin Regional Center	400,197	2,365,992	2,540,398	225,791	Cash	225,791
Kansas City Regional Center	838,549	12,213,435	12,372,443	679,541	Cash	679,541
Kirksville Regional Center	108,696	1,257,855	1,285,103	81,448	Cash	81,448
Marshall Habilitation Center	191,879	2,449,142	2,109,992	531,029	Cash	531,029
Metro St. Louis Psychiatric Center	69,050	138,697	186,724	21,023	Cash, CS	21,023
Mid-Missouri Mental Health Center	6	3,519	3,525	0		
Missouri Sexual Offender Treatment Center	12,296		12,296	0		
Nevada Habilitation Center	251,391	762,843	854,307	159,927	Cash	159,927
Northwest Mo. Pyschiatric Rehabilitation Center	109,874	506,833	506,297	110,410	Cash	110,410
Poplar Bluff Regional Center	339,867	2,698,569	2,811,609	226,827	Cash	226,827
Rolla Regional Center	332,446	1,972,916	2,003,631	301,731	Cash	301,731
Sikeston Regional Center	129,372	1,862,659	1,828,720	163,311	Cash	163,311
Southeast Mo. Mental Health	372,670	2,432,592	2,502,933	302,329	Cash	302,329
Southeast Mo. Residential Services	36,145	493,606	489,755	39,996	Cash	39,996
Southwest Mo. Mental Health	35,906	47,199	51,334	31,771	Cash	31,771
Springfield Regional Center	444,894	2,848,728	2,971,768	321,854	Cash	321,854
St. Louis Developmental Dis. Treatment Center	439,017	2,833,823	2,650,812	622,028	Cash	622,028
St. Louis Regional Center	1,125,343	8,280,014	8,409,242	996,115	Cash	996,115
St. Louis Psychiatric Rehabilitation Center	890,271	3,664,501	3,685,587	869,185	Cash	869,185
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 108,093	162,822	122,365	148,550	Cash	148,550

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 147,912	2,112,944	2,123,408	137,448	Cash, Repo	137,448
Missouri Savings Bond Account	8,972	213,250	213,650	8,572	Cash	8,572
Old Age Survivors Disability and Health Insurance Trust Fund	3,777	304,120,251	304,120,236	3,792	Cash	3,792
State of MO Cafeteria Plan Account	17,286	263,834	260,832	20,288	Cash	20,288
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 166,764	3,087,871	3,101,067	153,568	Cash	153,568
Veterans' Home Foundation	703,229	580,531	530,197	753,563	Cash, CD, CS, Rec	753,563
Mo. Veterans' Home, Mexico:						
Assistance League	505,370	134,951	104,310	536,011	Cash, CD	536,011
Residents Cash Fund	240,645	3,227,841	3,218,625	249,861	Cash	249,861
Fiduciary Residents Cash Fund		59,184	59,184	0		
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	615,348	124,735	59,341	680,742	Cash, CD, CS	680,742
Residents Cash Fund	276,170	4,082,908	4,231,653	127,425	Cash	127,425
Fiduciary Residents Cash Fund		127,971	127,971	0		
Mo. Veterans' Home, St. James:						
Assistance League	189,619	139,731	127,645	201,705	Cash, CD	201,705
Residents Cash Fund	293,706	2,961,480	3,015,583	239,603	Cash	239,603
VA Fiduciary Fund		13,643	13,643	0		
Social Security Beneficiaries Account		15,336	15,336	0		
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	540,587	6,432,846	6,528,500	444,933	Cash	444,933
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	88,433	745,563	773,732	60,264	Cash	60,264
Fiduciary Fund	22,340	85,246	15,857	91,729	Cash, CD	91,729
Mo. Veterans' Home, Cameron:						
Assistance League	66,079	186,668	199,230	53,517	Cash, CD	53,517
Residents Cash Fund	101,057	1,822,493	1,816,589	106,961	Cash	106,961
Fiduciary Fund	86,244	154,394	68,607	172,031	Cash	172,031
Mo. Veterans' Cemetery, Bloomfield	16,201	6,818	5,769	17,250	Cash	17,250
Mo. Veterans' Cemetery, Higginville	5,535	6,060	6,250	5,345	Cash	5,345
Mo Veterans' Cemetery, Springfield	44,384	10,575	9,246	45,713	Cash	45,713

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 6,163,086,701	1,115,351,563	550,814,909	6,727,623,355	Cash, Rec, TI, Eq	6,990,043,005
Judicial Plan	65,919,546	36,946,290	24,311,959	78,553,877	Cash, Rec, TI, Eq	81,578,077
Mo. State Employees						
Life and LTD Insurance Program	203,786	29,545,046	29,718,715	30,117	Cash, Rec, TI	4,060,972
Deferred Compensation System of Missouri	328,319	69,746,205	69,320,371	754,153	Cash, Rec, TI	754,153
Public School Retirement System of Missouri	21,589,177,403	3,954,857,775	1,787,609,665	23,756,425,513	Cash, Rec, TI, Eq, Pre Exp	27,607,893,108
Public Education Employee Retirement System of Missouri	2,113,673,631	448,538,702	157,779,910	2,404,432,423	Cash, Rec, TI, Eq, Pre Exp	2,821,080,532
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region:						
Excel Day Treatment - Canteen Fund	476	36		512	Cash	512
Mount Vernon Treatment Center - Trust Fund	132	232	299	65	Cash	65
Gentry Residential Treatment Center - Trust Fund	2,157	1,773	3,924	6	Cash	6
Rich Hill Youth Development Center - Trust Fund	523	2,333	2,319	537	Cash	537
Delmina Woods - Trust Fund	309	1,484	1,311	482	Cash	482
Northeast Region:						
Northeast Community Treatment - Canteen Fund	256	198	106	348	Cash	348
Northeast Community Treatment - Trust Fund	178	294	353	119	Cash	119
Cornerstone - Trust Fund	126	97	186	37	Cash	37
Fulton Treatment Center - Trust Fund	501	12,016	7,398	5,119	Cash	5,119
Rosa Parks Center - Trust Fund	228	1,525	1,683	70	Cash	70
Camp Avery Park Camp - Trust Fund	35	16	20	31	Cash	31
Montgomery City Youth Center - Trust Fund	10,394	30,243	20,873	19,764	Cash	19,764
Northwest Region:						
Langsford House - Trust Fund	535	9,577	10,025	87	Cash	87
Northwest Regional Youth Center - Trust Fund	3,653	10,966	11,858	2,761	Cash	2,761
Riverbend Treatment Center - Trust Fund	2,104	17,839	18,984	959	Cash	959
Watkins Mill Park Camp - Trust Fund	4,928	20,219	22,564	2,583	Cash	2,583
Waverly Regional Youth Center - Trust Fund	3,517	17,923	21,112	328	Cash	328
Southeast Region:						
W.E. Sears - Trust Fund	3,322	22,808	24,105	2,025	Cash	2,025
Girardot Center - Trust Fund	1,012	6,512	7,510	14	Cash	14
Sierra Osage Treatment Center - Trust Fund	1,684	6,667	7,737	614	Cash	614
W.E. Sears Youth Center - Canteen Fund	1,104	449	667	886	Cash	886
New Madrid Bend Youth Center - Trust Fund	3,278	7,827	10,720	385	Cash	385
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	2,936	20,779	20,767	2,948	Cash	2,948

See page 108 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2010**

Name of Fund or Source	Balance June 30, 2009	Receipts	Expenditures	Balance June 30, 2010 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 67,532,111	40,470,962	36,983,531	71,019,542	Cash, TI, Rec	71,019,542
MoDOT and MSHP Medical and Life Insurance	15,724,188	119,756,487	113,246,381	22,234,294	Cash, TI, Rec, CD	44,577,320
Mo Highway and Transportation Com Self Insurance	(505,796)	21,082,742	29,967,310	(9,390,364)	Cash, TI, Rec	70,235,104
Mo Transportation Finance Corp	88,933,497	2,425,715	62,149	91,297,063	Cash, TI, Rec	91,298,175
Motor Carrier Services	4,526,520	177,903,409	178,714,859	3,715,070	Cash, TI, Rec	3,715,070
STATE TREASURER'S OFFICE:						
BPB 1991: Depreciation Reserve	\$ 1,158,169	2,047	158,169	1,002,047	Cash, Repo	1,002,047
BPB A2006: Chillicothe Prison	1,124,520	1,675	1,126,195	0		
BPB Capital Assets		8	8	0		
TOTAL NON-APPROPRIATED FUNDS	\$ 31,887,852,960	10,372,028,514	6,991,744,948	35,268,136,526		42,138,303,019

(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, 2009, 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 2009 Financial and Statistical Report.

(b) TI - Temporary Investments
 FA - Federal Agency Securities
 TN - Treasury Note
 TB - Treasury Bill
 Pre Exp - Prepaid Expenses

Rec - Accounts Receivable
 Inv - Inventories
 Bldg - Buildings
 Repo - Repurchase Agreement
 CWIP - Construction Work In Progress

Eq - Equipment
 CD - Certificate of Deposit
 CS - Common Stock

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Non-State Funds Financial Schedule on page 34.