

Missouri Department of Revenue

Non-Appropriated Funds Sources and Applications

Fiscal Year Ended June 30, 2014

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, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 346,983	58,382	214,498	190,867	Cash	190,867
Animal Waste Treatment System Loan Program	1,111,350	5,528,884	5,853,675	786,559	Cash	786,559
Beginning Farmer Loan Program	89,173	36,208	10,700	114,681	Cash	114,681
Agricultural Product Utilization Contributor Tax Credit Program	361,296	9,832,793	8,641,169	1,552,920	Cash	1,552,920
Family Farm Breeding Livestock Loan Program	34,216	6,081	1,850	38,447	Cash	38,447
Qualified Beef Tax Credit Program	522	150	200	472	Cash	472
MAESTRO (ARRA)	49,345	124		49,469	Cash	49,469
Mo. State Fair Escrow Account	1,310,418	1,818,470	1,479,077	1,649,811	Cash	1,649,811
Mo. State Fair Agricultural Youth Fund	92,812	151,185	146,689	97,308	Cash	97,308
Mo. State Fair Sheep Producers Fund	23,693	12		23,705	Cash	23,705
Mo. State Fair Endowment Fund	528			528	Cash	528
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 604,429	545,400	508,510	641,319	Cash	641,319
TFT-LCD ND-Cal Litigation	166,242	156		166,398	Cash	166,398
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 4,004,027	43,952,534	43,612,502	4,344,059	Cash	4,344,059
Inmate Canteen Fund	12,900,185	42,794,595	46,144,362	9,550,418	Cash	9,550,418
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 686,490,104	231,201,841	198,778,545	718,913,400	Cash, TI, Rec, Eq, Pre Exp, Bldg	1,758,768,210
MTC General	284,502	548,949	37,249	796,202	Cash	796,202
SSBCI Investment Income	406,255	236,721	208,928	434,048	Cash	434,048
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 437,679	12,821	12,440	438,060	Cash, TI	543,382
Student and Activities Fund	275,429	94,274	97,104	272,599	Cash	272,599
Missouri School for the Blind:						
Trust Fund	9,352,820	523,829	138,034	9,738,615	Cash, TI	14,961,314
Activities Fund	37,426	48,878	33,053	53,251	Cash	53,251
Student Fund	5,245	6,012	8,794	2,463	Cash	2,463
Handicapped Children's Trust Fund	24,367	1,739	8,961	17,145	Cash, TI	20,677

See page 117 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
Career and Technical Student Organizations:						
Missouri Association FCCLA	\$ 147,494	234,419	246,564	135,349	Cash, CD	135,349
Missouri DECA	142,836	952,365	1,000,304	94,897	Cash	94,897
Missouri Collegiate DECA	11,601	53,502	53,115	11,988	Cash	11,988
Missouri FBLA	60,916	494,660	508,005	47,571	Cash, CD	47,571
Missouri FBLA-PBL Professional Division	1,745	360		2,105	Cash	2,105
Missouri PBL	2,891	22,960	18,854	6,997	Cash	6,997
Missouri Skills USA	212,868	331,566	145,251	399,183	CD	399,183
Missouri Technology Student Association	13,882	30,246	17,104	27,024	Cash	27,024
Young Farmers	71,715	16,465	23,556	64,624	Cash, CD	64,624
Missouri FFA	1,261,285	1,243,508	1,065,163	1,439,630	Cash, CD, Other	1,439,630
Missouri FFA-PAS	7,037	622	1,931	5,728	Cash	5,728
DEPARTMENT OF HIGHER EDUCATION:						
<u>University of Central Missouri:</u>						
Current General Fund	\$ 40,193,177	97,773,933	85,856,876	52,110,234	TI	52,110,234
Current Restricted Fund	1,365,797	8,977,946	8,980,296	1,363,447	TI	1,363,447
Auxiliary Services Designated	16,793,955	39,659,137	34,884,212	21,568,880	TI, CD	21,568,880
Loan Funds - Restricted Fund	8,060,506	(3,527,487)	114,768	4,418,251	Rec	4,418,251
Unexpended Plant Restricted Fund	19,598,101	132,462	(4,933,346)	24,663,909	Cash, TI, CD	24,663,909
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 4,470,794	7,037,110	5,989,365	5,518,539	Cash	5,518,539
Other Revenues	(210,186)	332,990	63,067	59,737	Cash	59,737
Current Funds - Restricted:						
Federal Grants	(571,227)	7,292,561	7,292,034	(570,700)	Cash, Rec	(570,700)
Other Gifts, Grants, and Contracts	1,574,622	1,305,240	1,287,490	1,592,372	Cash	1,592,372
Auxiliary Enterprises	1,301,429	4,071,374	3,785,201	1,587,602	Cash, TI	1,587,602
Loan Fund	34,499			34,499	Cash, Rec	34,499
Endowment	896,873	4,375		901,248	Cash, Rec	901,248
Plant	31,383,403	12,626	1,379,765	30,016,264	Cash, TI	30,016,264
<u>Lincoln University:</u>						
Current Funds	\$ 11,129,219	21,451,171	20,208,539	12,371,851	Cash, TI, Rec, Pre Exp	12,371,851
<u>Missouri Southern State University:</u>						
Current Funds	\$ 89,194,252	60,004,181	61,475,715	87,722,718	Cash, Rec, Inv, Eq, Pre Exp, Other	137,053,343

See page 117 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (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	\$	32,028,929	32,028,929			
Interest Income		210,099	210,099			
State Vocational Reimbursements		19,920	19,920			
Reimbursement from Auxiliary		300,000	300,000			
Community Support		1,335,727	1,335,727			
Miscellaneous Income		389,346	389,346			
Auxiliary Services:						
Student Fees		1,733,741	1,733,741			
Sales and Services		8,614,567	8,614,567			
Community Support		113,288	113,288			
Interest Income		24,290	24,290			
Federal Interest Rebate		269,606	269,606			
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$	17,832,679	58,277,844	56,358,239	19,752,284	Cash, Inv, Rec 26,024,476
Designated		6,064,098	9,793,522	8,360,634	7,496,986	Cash, Inv, Rec 7,986,265
Auxiliary Enterprises		2,921,927	10,482,177	10,482,177	2,921,927	Cash, Inv, Rec 9,332,783
Restricted		870,715	25,748,547	20,026,474	6,592,788	Cash, Rec 666,041
Loan Fund		2,359,109	31,710	(230,101)	2,620,920	Cash, Rec 2,621,777
Plant Fund:						
Unexpended Plant		(2,135,957)	1,818,530	5,163,671	(5,481,098)	Cash, Rec 1,258,351
Renewals and Replacements		8,266,954	98,984	4,475,172	3,890,766	Cash, Rec 3,899,381
Debt Service		4,144,534	1,126,950	6,261,561	(990,077)	Cash, TI, Rec 6,852,997
Investment in Plant		70,488,355	6,872,763	1,868,305	75,492,813	Eq, Bldg, Other 147,780,548
<u>Southeast Missouri State University:</u>						
Current Fund	\$	54,240,243	152,345,892	149,085,099	57,501,036	Cash, TI, Inv, Rec, Pre Exp 73,790,215
Loan Fund		1,025,031	84,367	327,965	781,433	Cash, Rec 4,517,093
Endowment and Similar Funds		4,193,092	23,287		4,216,379	Cash, Rec 4,216,379
Plant Fund		263,160,540	36,194,513	60,194,078	239,160,975	Cash, Inv, Rec, Other 434,143,869
Agency Fund		213,285	479,042	455,146	237,181	Cash, Rec 267,084

See page 117 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (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	\$ 64,680,004	102,877,552	104,466,077	63,091,479		
Designated Fund	3,323,502	910,881		4,234,383		
Endowment	779,188			779,188		
Total General Operating Fund	<u>\$ 68,782,694</u>	<u>103,788,433</u>	<u>104,466,077</u>	<u>68,105,050</u>	Cash, Rec, Inv, Other	92,352,638
Other Funds:						
Designated Fund	\$ 20,311,414	29,440,942	29,751,955	20,000,401	Cash, Rec, Inv, Other	24,954,615
Auxiliary Fund	126,899,095	54,390,004	42,736,407	138,552,692	Cash, Rec, Inv, Other	276,909,009
Restricted and Loan Fund	4,120,261	13,693,233	12,882,393	4,931,101	Cash, Rec, Inv, Other	13,961,779
Plant Fund	200,081,821	3,630,652	5,669,377	198,043,096	Cash, Rec, Inv, Other	215,978,815
West Plains Fund	21,730,692	7,302,051	7,285,187	21,747,556	Cash, Rec, Inv, Other	26,284,223
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 21,017,982	78,949,715	77,655,184	22,312,513	Cash, TI, Rec, Inv	41,609,453
Current Funds - Restricted	538,884	8,484,119	8,080,884	942,119	Cash, Rec	3,169,967
Plant Fund	3,166,632	5,670,630	5,689,962	3,147,300	Cash, TI, CWIP, Other	228,447,744
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (3,854,255)	2,196,119	2,539,369	(4,197,505)	Cash, TI, Rec, Inv	1,691,941
Restricted Funds	57,134	305,299	294,480	67,953	Cash, TI, Rec, Inv	233,610
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 15,770,857	2,052,832,780	2,021,581,408	47,022,229	Cash	47,022,229
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 158,692	2,408,274	2,444,583	122,383	Cash	122,383
Bellefontaine Habilitation Center	674,164	2,513,635	2,692,302	495,497	Cash	495,497
Center for Behavioral Medicine	43,394	555,427	561,819	37,002	Cash	37,002
Central Missouri Regional Center	354,749	7,180,690	7,167,830	367,609	Cash	367,609
Cottonwood Residential Treatment Center	661	3,514	3,432	743	Cash	743
Fulton State Hospital	305,064	1,190,167	1,126,516	368,715	Cash	368,715
Hannibal Regional Center	150,710	2,769,247	2,776,063	143,894	Cash	143,894
Hawthorn Children's Psychiatric Hospital	6,911	22,417	15,456	13,872	Cash	13,872
Higginsville Habilitation Center	619,240	1,857,152	1,906,510	569,882	Cash	569,882
Joplin Regional Center	156,281	2,162,911	2,181,026	138,166	Cash	138,166
Kansas City Regional Center	1,127,092	12,429,715	12,642,600	914,207	Cash	914,207
Kirksville Regional Center	67,962	1,070,402	1,089,036	49,328	Cash	49,328

See page 117 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF MENTAL HEALTH:						
(continued):						
Marshall Habilitation Center	\$ 408,724	1,910,282	2,027,752	291,254	Cash	291,254
Metro St. Louis Psychiatric Center	41,299	21,885	53,937	9,247	Cash, CS	9,247
Nevada Habilitation Center	172,908	742,435	740,693	174,650	Cash	174,650
Northwest Mo. Pyschiatric Rehabilitation Center	114,258	368,455	369,065	113,648	Cash	113,648
Poplar Bluff Regional Center	180,841	2,907,963	2,901,000	187,804	Cash	187,804
Rolla Regional Center	213,702	1,857,556	1,900,460	170,798	Cash	170,798
Sikeston Regional Center	133,660	1,945,839	1,939,264	140,235	Cash	140,235
Southeast Mo. Mental Health	276,130	1,740,138	1,814,221	202,047	Cash	202,047
Southeast Mo. Residential Services	107,416	880,421	880,713	107,124	Cash	107,124
Southwest Mo. Mental Health	941	126,809	126,967	783	Cash	783
Springfield Regional Center	243,337	3,350,630	3,357,248	236,719	Cash	236,719
St. Louis Developmental Dis. Treatment Center	154,282	2,418,080	2,409,475	162,887	Cash	162,887
St. Louis Regional Center	767,036	9,916,398	9,975,986	707,448	Cash	707,448
St. Louis Psychiatric Rehabilitation Center	566,891	2,474,818	2,585,454	456,255	Cash	456,255
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 154,141	169,391	211,945	111,587	Cash	111,587
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 126,288	1,881,834	1,876,454	131,668	Cash, Repo	131,668
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees		138,379,154		138,379,154	Cash, TI	138,379,154
Investment Income		12,668,694		12,668,694	Cash, TI	12,668,694
Member Premium-Public Entities		8,234,207		8,234,207	Cash, TI	8,234,207
Rebates		12,574,862		12,574,862	Cash, TI	12,574,862
Missouri Savings Bond Account	1,087	22,510	23,575	22	Cash	22
Old Age Survivors Disability and Health						
Insurance Trust Fund	3,696	288,490,904	288,491,034	3,566	Cash	3,566
State of MO Cafeteria Plan Account	20,997	296,070	292,237	24,830	Cash	24,830

See page 117 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 111,574	3,083,600	3,068,030	127,144	Cash	127,144
Veterans' Home Foundation	902,803	912,656	751,603	1,063,856	Cash, CD, Rec, CS	1,063,856
Resident Fiduciary Account	25	26,896	26,896	25	Cash	25
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	116,210	3,293,574	3,271,885	137,899	Cash	137,899
Fiduciary Residents Cash Fund		62,910	62,910		Cash	
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	89,614	4,051,985	4,082,311	59,288	Cash	59,288
Mo. Veterans' Home, St. James:						
VA Fiduciary		36,299	36,299		Cash	
Residents Cash Fund	83,731	2,909,692	2,849,740	143,683	Cash	143,683
Social Security Beneficiaries Account	1,489	38,610	40,099		Cash	
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	456,517	6,765,386	6,693,253	528,650	Cash	528,650
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	43,091	493,148	446,089	90,150	Cash	90,150
Fiduciary Fund		80,741	53,973	26,768	Cash	26,768
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	324,159	2,267,910	2,257,622	334,447	Cash	334,447
Fiduciary Fund	291,987	103,855	68,535	327,307	Cash	327,307
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 7,993,837,570	1,833,254,391	687,815,905	9,139,276,056	Cash, Rec, TI, Eq	9,645,275,056
Judicial Plan	111,203,538	50,990,987	29,512,937	132,681,588	Cash, Rec, TI, Eq	139,970,853
Mo. State Employees						
Life and LTD Insurance Program	(39,689)	31,055,060	29,974,184	1,041,187	Cash, Rec, TI	5,029,187
Deferred Compensation System of Missouri	517,089		324,438	192,651	Cash, Rec, TI, Eq	192,651
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region:						
Mount Vernon Treatment Center - Trust Fund	\$ 1,541	7,094	8,163	472	Cash	472
Gentry Residential Treatment Center - Trust Fund	56	232	244	44	Cash	44
Rich Hill Youth Development Center - Trust Fund	305	328	404	229	Cash	229
Delmina Woods - Trust Fund	342	50	45	347	Cash	347

See page 117 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2014**

Name of Fund or Source	Balance June 30, 2013	Receipts	Expenditures	Balance June 30, 2014 (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	49	10		59	Cash	59
Fulton Treatment Center - Trust Fund	1,081	1,622	1,649	1,054	Cash	1,054
Rosa Parks Center - Trust Fund	59	40	45	54	Cash	54
Camp Avery Park Camp - Trust Fund	46	252	234	64	Cash	64
Montgomery City Youth Center - Trust Fund	16,326	22,295	12,870	25,751	Cash	25,751
Northwest Region:						
Langsford House - Trust Fund	216	6,583	5,652	1,147	Cash	1,147
Northwest Regional Youth Center - Trust Fund	5,872	25,829	25,246	6,455	Cash	6,455
Riverbend Treatment Center - Trust Fund	3,019	12,086	11,904	3,201	Cash	3,201
Watkins Mill Park Camp - Trust Fund	2,422	17,002	16,478	2,946	Cash	2,946
Waverly Regional Youth Center - Trust Fund	8,154	17,565	22,922	2,797	Cash	2,797
Southeast Region:						
W.E. Sears - Trust Fund	9,298	22,726	27,867	4,157	Cash	4,157
Girardot Center - Trust Fund	192	4,790	4,543	439	Cash	439
Sierra Osage Treatment Center - Trust Fund	2,913	17,062	18,633	1,342	Cash	1,342
W.E. Sears Youth Center - Canteen Fund	1,102	115	579	638	Cash	638
New Madrid Bend Youth Center - Trust Fund	2,305	15,146	15,274	2,177	Cash	2,177
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	2,823	9,228	10,692	1,359	Cash	1,359
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 86,636,030	118,203,336	144,372,306	60,467,060	Cash, TI, Rec	60,467,060
MoDOT and MSHP Medical and Life Insurance	31,621,646	117,125,965	118,462,645	30,284,966	Cash, TI, Rec, CD	53,112,132
Mo Highway and Transportation Com Self Insurance	1,330,130	24,301,336	19,407,407	6,224,059	Cash, TI, Rec	89,382,687
Mo Transportation Finance Corp	99,103,850	2,309,321	30,419	101,382,752	Cash, TI, Rec	101,383,711
Motor Carrier Services	5,241,099	203,760,838	204,304,296	4,697,641	Cash, TI, Rec	4,697,641
STATE TREASURER'S OFFICE:						
BPB 1991: Depreciation Reserve	\$ 1,011,242	808		1,012,050	Cash, Repo	1,012,050
TOTAL NON-APPROPRIATED FUNDS	<u>\$ 10,198,120,796</u>	<u>6,227,262,193</u>	<u>4,836,582,664</u>	<u>11,588,800,325</u>		<u>14,067,684,795</u>

(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, 2013, 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 2013 Financial and Statistical Report.

(b) TI - Temporary Investments Rec - Accounts Receivable CD - Certificate of Deposit CWIP - Construction Work In Progress Bldg - Buildings
Eq - Equipment Inv - Inventories CS - Common Stock Pre Exp - Prepaid Expenses Repo - Repurchase Ag

(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 38.