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Thomas J. Sadowski
Director
Division of Accounting

MEMORANDUM

TO: State Agencies

FROM: Lynn Cannon LC

DATE: September 28, 2007

RE: Fund Analysis Update

The updated Fund Analysis is attached as an Excel Spreadsheet. This update includes any fund changes as of September 30, 2007. All additions, deletions, and changes are denoted by an asterisk (*) in the Rev column.

If you have any questions concerning this update or experience problems opening the spreadsheet, please contact Luanne Yarnell at 751-1168.

FUND ANALYSIS

The Revised Statutes of the State of Missouri make numerous references to state funds. Those statute sections having a profound impact on either all or a specified group of state funds are enumerated and reviewed below.

Section 31.100 - Abolished Funds (Effective Date 10/13/67)

All references to any fund no longer in existence will mean the General Revenue Fund.

Section 33.080 - Biennium Transfers (Effective Date 8/29/59)

The unexpended balance remaining in a fund at the end of the biennium will be transferred to the General Revenue Fund. The exceptions to this general rule include:

1. Funds created by the constitution.
2. Monies received by the curators of the University of Missouri (except those monies required by law to be paid into the Seminary Fund)
3. Gifts or trust monies received by other state educational institutions.
4. Appropriations, gifts, or grants received from the federal government, private organizations, or individuals.
5. Monies for or from student activities.
6. Farm or housing activities.
7. Monies from which the whole or part thereof may be liable to be repaid to the person contributing the same.
8. Hospital fees.
9. Funds exempt from Section 33.080 per section creating fund.

Section 33.546 - Federal Funds (Effective Date 7/1/78)

Section 33.571 - Abolishing Funds (Effective Date 6/22/83)

The fund balances of the funds named in this section were transferred to the General Revenue Fund on September 28, 1983. Accounts were set up within the General Revenue Fund to account for the receipt and expenditure of remaining fund monies.

Prior to the aforementioned date, the Commissioner of Administration along with the State Treasurer could have made any of these funds exempt from the provisions of this section.

Section 136.145 - Abolishing Funds (Effective Date 10/13/65)

Enumerates additional abolished funds.