

# 2012 Financial Report and Supplemental Schedules



# STATEMENT OF NET ASSETS

# EXTENSION

(in thousands of dollars)

Fiscal Year Ended June 30,	2012	2011	2010	2009
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	\$ 126	\$ 95	\$ 186	\$ 100
Investment in Treasury General Pool	25,571	25,830	19,380	16,861
Short-Term Investments	17	29	73	222
Accounts Receivable, Net	9,594	10,695	14,622	11,714
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Inventories	-	-	-	-
Prepaid Expenses and Other Current Assets	-	-	-	-
<b>Total Current Assets</b>	<b>35,308</b>	<b>36,649</b>	<b>34,261</b>	<b>28,897</b>
<b>Noncurrent Assets</b>				
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-
Long-Term Investments	2,005	2,101	1,722	1,799
Capital Assets, Net	315	291	275	318
<b>Total Noncurrent Assets</b>	<b>2,320</b>	<b>2,392</b>	<b>1,997</b>	<b>2,117</b>
<b>Total Assets</b>	<b>\$ 37,628</b>	<b>\$ 39,041</b>	<b>\$ 36,258</b>	<b>\$ 31,014</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 488	\$ 828	\$ 312	\$ 236
Accrued Liabilities	3,535	3,608	3,598	3,671
Deferred Revenue	1,770	3,530	4,018	2,900
Funds Held for Others	56	42	33	51
Investment Settlements Payable	-	-	-	-
Collateral Held for Securities Lending	-	-	-	271
Current Portion of Long-Term Debt	-	-	-	-
Long-Term Debt Subject to Remarketing	-	-	-	-
<b>Total Current Liabilities</b>	<b>5,849</b>	<b>8,008</b>	<b>7,961</b>	<b>7,129</b>
<b>Noncurrent Liabilities</b>				
Long-Term Debt	-	-	-	-
Other Noncurrent Liabilities	923	973	957	895
<b>Total Noncurrent Liabilities</b>	<b>923</b>	<b>973</b>	<b>957</b>	<b>895</b>
<b>Total Liabilities</b>	<b>6,772</b>	<b>8,981</b>	<b>8,918</b>	<b>8,024</b>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Debt	314	290	276	318
<b>Restricted</b>				
<b>Nonexpendable -</b>				
Endowment	2,127	2,207	1,969	1,874
<b>Expendable -</b>				
Scholarship, Research, Instruction & Other	461	115	244	277
Loans	-	135	135	131
Capital Projects	-	-	-	-
Unrestricted	27,954	27,313	24,716	20,390
<b>Total Net Assets</b>	<b>30,856</b>	<b>30,060</b>	<b>27,340</b>	<b>22,990</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 37,628</b>	<b>\$ 39,041</b>	<b>\$ 36,258</b>	<b>\$ 31,014</b>

# CHANGES IN NET ASSETS

# EXTENSION

(in thousands of dollars)

Fiscal Year Ended June 30,	2012	2011	2010	2009
<b>Operating Revenues</b>				
Tuition and Fees, Net	\$ 17	\$ 4	\$ -	\$ 3
Less: Scholarship Allowances	6	37	79	95
Net Tuition and Fees	11	(33)	(79)	(92)
Federal Grants and Contracts	5,812	6,041	4,822	3,866
State and Local Grants and Contracts	13,136	12,359	12,718	12,336
Private Grants and Contracts	2,483	2,345	1,514	2,470
Sales and Services of Educational Activities	401	310	261	324
Auxiliary Enterprises -				
Patient Medical Services, Net	-	-	-	-
Housing and Dining Services, Net	-	-	-	-
Bookstores	-	-	-	-
Other Auxiliary Enterprises, Net	-	-	-	-
Other Operating Revenues	(1,269)	(145)	(1,012)	(738)
<b>Total Operating Revenues</b>	<b>20,574</b>	<b>20,877</b>	<b>18,224</b>	<b>18,166</b>
<b>Operating Expenses</b>				
Salaries and Wages	35,307	36,273	36,173	37,220
Benefits	10,000	9,687	9,703	10,160
Supplies, Services and Other Operating Expenses	11,252	10,533	9,251	9,613
Scholarships and Fellowships	-	-	-	-
Depreciation	88	88	92	87
<b>Total Operating Expenses</b>	<b>56,647</b>	<b>56,581</b>	<b>55,219</b>	<b>57,080</b>
<b>Operating Loss before State Appropriation</b>	<b>(36,073)</b>	<b>(35,704)</b>	<b>(36,995)</b>	<b>(38,914)</b>
State Appropriations	25,214	27,080	28,674	28,806
<b>Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)</b>	<b>(10,859)</b>	<b>(8,624)</b>	<b>(8,321)</b>	<b>(10,108)</b>
<b>Nonoperating Revenues (Expenses)</b>				
Federal Appropriations	10,761	10,170	10,612	10,735
Federal Pell Grants	-	-	-	-
Investment & Endowment Inc (Losses), Net	(8)	358	249	(339)
Private Gifts	165	37	122	119
Interest Expense	-	-	-	-
Other Nonoperating Revenues (Expenses)	(11)	(2)	-	(3)
<b>Net Nonoperating Revenues (Expenses)</b>	<b>10,907</b>	<b>10,563</b>	<b>10,983</b>	<b>10,512</b>
<b>Income (Loss) before Capital Contributions and Additions to Permanent Endowments</b>	<b>48</b>	<b>1,939</b>	<b>2,662</b>	<b>404</b>
State Capital Appropriations	-	-	-	-
Capital Gifts and Grants	-	-	-	-
Private Gifts for Endowment Purposes	40	3	4	15
Mandatory Transfers In (Out)	-	-	-	-
Non Mandatory Transfers In (Out)	(67)	-	-	(11)
Intra Fund Transfers In (Out)	775	778	1,684	1,043
<b>Increase (Decrease) in Net Assets</b>	<b>796</b>	<b>2,720</b>	<b>4,350</b>	<b>1,451</b>
<b>Net Assets, Beginning of Year</b>	<b>30,060</b>	<b>27,340</b>	<b>22,990</b>	<b>21,539</b>
Cumulative Effect of Change in Accounting Principles	-	-	-	-
<b>Net Assets, Beginning of Year, as Adjusted</b>	<b>30,060</b>	<b>27,340</b>	<b>22,990</b>	<b>21,539</b>
<b>Net Assets, End of Year</b>	<b>\$ 30,856</b>	<b>\$ 30,060</b>	<b>\$ 27,340</b>	<b>\$ 22,990</b>

**University of Missouri - Extension**  
**STATEMENT OF NET ASSETS - BY FUND**  
As of June 30, 2012

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
<b>Assets</b>							
<b>Current Assets:</b>							
Cash in Bank	\$ -	\$ -	\$ -	\$ 126,124	\$ -	\$ -	\$ 126,124
Investment in Treasury General Pool	27,358,922	(2,840,246)	134,717	25,774	863,283	28,636	25,571,086
Short Term Investments	-	-	-	17,102	-	-	17,102
Investment of Cash Collateral	-	-	-	-	-	-	-
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	2,880,639	-	-	-	-	-	2,880,639
Grants and Contracts Receivable, net	-	6,575,967	-	-	-	-	6,575,967
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	61,279	-	-	-	-	75,656	136,935
Investment Settlements Receivable	-	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>30,300,840</b>	<b>3,735,721</b>	<b>134,717</b>	<b>169,001</b>	<b>863,283</b>	<b>104,292</b>	<b>35,307,854</b>
<b>Noncurrent Assets:</b>							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	-	947	-	2,004,094	-	-	2,005,041
Capital Assets, net	-	-	-	-	314,595	-	314,595
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>947</b>	<b>-</b>	<b>2,004,094</b>	<b>314,595</b>	<b>-</b>	<b>2,319,636</b>
<b>Deferred Outflow of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Assets</b>	<b>\$ 30,300,840</b>	<b>\$ 3,736,669</b>	<b>\$ 134,717</b>	<b>\$ 2,173,095</b>	<b>\$ 1,177,878</b>	<b>\$ 104,292</b>	<b>\$ 37,627,490</b>
<b>Liabilities</b>							
<b>Current Liabilities:</b>							
Accounts Payable	\$ 32,767	\$ 452,971	\$ -	\$ -	\$ -	\$ 1,991	\$ 487,729
Accrued Payroll	261,742	375,978	-	-	-	26,128	663,848
Accrued Vacation	2,915,684	857,823	-	-	-	19,993	3,793,500
Accrued Interest Payable	-	-	-	-	-	-	-
Accrued Self-Insurance Claims	-	-	-	-	-	-	-
Deferred Revenue, Current	-	1,770,312	-	-	-	-	1,770,312
Payroll Withholdings and Other Employee Benefits	-	-	-	-	-	49,075	49,075
Funds Held for Others	-	-	-	-	-	7,105	7,105
Investment Settlements Payable	-	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	-	-	-	-
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>3,210,193</b>	<b>3,457,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104,292</b>	<b>6,771,569</b>

**University of Missouri - Extension**  
**STATEMENT OF NET ASSETS - BY FUND**  
As of June 30, 2012

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
<b>Noncurrent Liabilities:</b>							
Deferred Revenue	-	-	-	-	-	-	-
Derivative Instrument Liability	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-
Other Post Employment Benefits Liability	-	-	-	-	-	-	-
<b>Total Noncurrent Liabilities</b>	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>3,210,193</b>	<b>3,457,084</b>	-	-	-	<b>104,292</b>	<b>6,771,569</b>
<b>Net Assets</b>							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	314,595	-	314,595
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	2,126,492	-	-	2,126,492
Expendable	-	279,584	134,717	46,603	-	-	460,904
Unrestricted	27,090,646	-	-	-	863,283	-	27,953,930
<b>Total Net Assets</b>	<b>27,090,646</b>	<b>279,584</b>	<b>134,717</b>	<b>2,173,095</b>	<b>1,177,878</b>	-	<b>30,855,921</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 30,300,840</b>	<b>\$ 3,736,669</b>	<b>\$ 134,717</b>	<b>\$ 2,173,095</b>	<b>\$ 1,177,878</b>	<b>\$ 104,292</b>	<b>\$ 37,627,490</b>

**University of Missouri - Extension**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND**  
For the Year Ending June 30, 2012

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
<b>Operating Revenues:</b>						
Student Fees	\$ 14,108	\$ 3,207	\$ -	\$ -	\$ -	\$ 17,316
Less: Scholarship Allowances	-	5,878	-	-	-	5,878
<b>Net Student Fees</b>	<b>14,108</b>	<b>(2,670)</b>	-	-	-	<b>11,438</b>
Federal Grants and Contracts	-	5,812,491	-	-	-	5,812,491
State and Local Grants and Contracts	-	13,136,330	-	-	-	13,136,330
Private Grants and Contracts	-	2,482,847	-	-	-	2,482,847
Sales and Services of Education Activities	399,652	533	-	-	-	400,185
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	-	-	-	-	-	-
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	564,625	258,481	-	-	-	823,106
Facilities & Administrative Cost Recovery	-	(2,092,578)	-	-	-	(2,092,578)
<b>Total Operating Revenues</b>	<b>978,386</b>	<b>19,595,433</b>	-	-	-	<b>20,573,819</b>
<b>Operating Expenses:</b>						
Salaries and Wages	24,569,266	10,737,380	-	-	-	35,306,646
Staff Benefits	7,236,213	2,763,724	-	-	-	9,999,936
Supplies, Services and Other Operating Expenses	4,015,961	6,508,872	-	-	726,656	11,251,490
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	99,971	-	-	-	(99,971)	-
Depreciation	-	-	-	-	88,140	88,140
<b>Total Operating Expenses</b>	<b>35,921,410</b>	<b>20,009,976</b>	-	-	<b>714,825</b>	<b>56,646,211</b>
<b>Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)</b>	<b>(34,943,024)</b>	<b>(414,542)</b>	-	-	<b>(714,825)</b>	<b>(36,072,392)</b>
State Appropriations	24,863,307	350,000	-	-	-	25,213,307
<b>Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)</b>	<b>(10,079,717)</b>	<b>(64,542)</b>	-	-	<b>(714,825)</b>	<b>(10,859,085)</b>
<b>Nonoperating Revenues (Expenses):</b>						
Federal Appropriations	10,761,211	-	-	-	-	10,761,211
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	1,032	106,739	2,731	33,260	-	143,763
Unrealized Gain/Loss	-	-	-	(152,084)	-	(152,084)
Private Gifts	-	163,856	720	-	-	164,576
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	4,920	-	-	-	(15,450)	(10,530)
<b>Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers</b>	<b>10,767,163</b>	<b>270,595</b>	<b>3,451</b>	<b>(118,824)</b>	<b>(15,450)</b>	<b>10,906,936</b>

**University of Missouri - Extension**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND**  
For the Year Ending June 30, 2012

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	40,175	-	40,175
<b>Net Other Nonoperating Revenues (Expenses) before Transfers</b>	<b>10,767,163</b>	<b>270,595</b>	<b>3,451</b>	<b>(78,649)</b>	<b>(15,450)</b>	<b>10,947,111</b>
Mandatory Transfers In (Out)	-	2,342	-	(2,342)	-	-
Non Mandatory Transfers In (Out)	74,659	3,655	(3,598)	0	(141,515)	(66,799)
Intra Fund Transfers In (Out)	774,708	-	-	-	-	774,708
General Revenue Allocations	-	-	-	-	-	-
<b>Net Nonoperating Revenues (Expenses) and Transfers</b>	<b>11,616,529</b>	<b>276,592</b>	<b>(147)</b>	<b>(80,991)</b>	<b>(156,965)</b>	<b>11,655,019</b>
<b>Increase (Decrease) in Net Assets</b>	<b>1,536,812</b>	<b>212,050</b>	<b>(147)</b>	<b>(80,991)</b>	<b>(871,790)</b>	<b>795,934</b>
<b>Net Assets, Beginning of Year</b>	<b>25,553,835</b>	<b>67,535</b>	<b>134,864</b>	<b>2,254,085</b>	<b>2,049,668</b>	<b>30,059,987</b>
<b>Net Assets, End of Year</b>	<b>\$ 27,090,646</b>	<b>\$ 279,584</b>	<b>\$ 134,717</b>	<b>\$ 2,173,095</b>	<b>\$ 1,177,878</b>	<b>\$ 30,855,921</b>

**University of Missouri - Extension**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - UNRESTRICTED CURRENT FUNDS ONLY**

For the Year Ending June 30, 2012

	Unrestricted Current Funds					Total Unrestricted Current Funds
	General Operating - Fund 0000	Continuing Education - Fund 0445 and 0450	Auxiliary Operations - Funds 0100 through 0699	Service Operations - Funds 0700 through 0899	Self Insurance Funds - Funds 0900 through 0999	
<b>Operating Revenues:</b>						
Student Fees	\$ 14,108	\$ -	\$ -	\$ -	\$ -	\$ 14,108
Less: Scholarship Allowances	-	-	-	-	-	-
<b>Net Student Fees</b>	<b>14,108</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,108</b>
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	89,616	-	-	310,036	-	399,652
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxilliary Enterprises	-	-	-	-	-	-
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	466,834	-	-	97,792	-	564,625
<b>Total Operating Revenues</b>	<b>570,559</b>	<b>-</b>	<b>-</b>	<b>407,827</b>	<b>-</b>	<b>978,386</b>
<b>Operating Expenses:</b>						
Salaries and Wages	24,287,725	-	5,059	276,481	-	24,569,266
Staff Benefits	7,154,281	-	1,858	80,074	-	7,236,213
Supplies, Services and Other Operating Expenses	4,061,104	-	-	(45,143)	-	4,015,961
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	92,011	-	7,960	-	-	99,971
Depreciation	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>35,595,121</b>	<b>-</b>	<b>14,878</b>	<b>311,412</b>	<b>-</b>	<b>35,921,410</b>
<b>Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers</b>	<b>(35,024,562)</b>	<b>-</b>	<b>(14,878)</b>	<b>96,415</b>	<b>-</b>	<b>(34,943,024)</b>
State Appropriations	24,863,307	-	-	-	-	24,863,307
<b>Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers</b>	<b>(10,161,255)</b>	<b>-</b>	<b>(14,878)</b>	<b>96,415</b>	<b>-</b>	<b>(10,079,717)</b>
<b>Nonoperating Revenues (Expenses) and Transfers:</b>						
Federal Appropriations	10,761,211	-	-	-	-	10,761,211
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	1,032	-	-	-	-	1,032
Unrealized Gain/Loss	-	-	-	-	-	-
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	4,920	-	-	-	-	4,920
<b>Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers</b>	<b>10,767,163</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,767,163</b>



**University of Missouri - Extension**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - UNRESTRICTED CURRENT FUNDS ONLY**

For the Year Ending June 30, 2012

	Unrestricted Current Funds					Total Unrestricted Current Funds
	General Operating - Fund 0000	Continuing Education - Fund 0445 and 0450	Auxiliary Operations - Funds 0100 through 0699	Service Operations - Funds 0700 through 0899	Self Insurance Funds - Funds 0900 through 0999	
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	-	-	-
<b>Net Other Nonoperating Revenues (Expenses) before Transfers</b>	<b>10,767,163</b>	-	-	-	-	<b>10,767,163</b>
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	74,659	-	-	-	-	74,659
Intra Fund Transfers In (Out)	766,309	-	8,398	-	-	774,708
General Revenue Allocations	-	-	-	-	-	-
<b>Net Nonoperating Revenues (Expenses) and Transfers</b>	<b>11,608,131</b>	-	<b>8,398</b>	-	-	<b>11,616,529</b>
<b>Increase (Decrease) in Net Assets</b>	<b>1,446,875</b>	-	<b>(6,479)</b>	<b>96,415</b>	-	<b>1,536,812</b>
<b>Net Assets, Beginning of Year</b>	<b>25,135,764</b>	-	<b>(1,481)</b>	<b>419,552</b>	-	<b>25,553,835</b>
<b>Net Assets, End of Year</b>	<b>\$ 26,582,639</b>	<b>\$ -</b>	<b>\$ (7,960)</b>	<b>\$ 515,967</b>	<b>\$ -</b>	<b>\$ 27,090,646</b>

**University of Missouri - Extension**  
**CURRENT FUNDS OPERATING REVENUES**  
For the Year Ending June 30, 2012

	Current Funds		Total Funds
	Unrestricted	Restricted	
<b>Operating Revenues:</b>			
Student Fees -			
Educational Fees	\$ -	\$ -	\$ -
Extension Credit Courses	-	-	-
Extension Non Credit Courses	14,108	3,047	17,156
Supplemental Fees	-	-	-
Instructional Computing Fees	-	-	-
Other Student Fees	-	160	160
Less: Scholarship Allowances	-	5,878	5,878
<b>Net Student Fees</b>	<b>14,108</b>	<b>(2,670)</b>	<b>11,438</b>
Federal Grants and Contracts -			
Department of:			
Agriculture	-	495,504	495,504
Commerce	-	1,462,362	1,462,362
Defense	-	433,437	433,437
Education	-	-	-
Energy	-	-	-
Health and Human Services - Public Health Service	-	289,347	289,347
Interior	-	-	-
Labor	-	-	-
Environmental Protection Agency	-	131,229	131,229
Transportation	-	197,413	197,413
Agency for International Development	-	-	-
National Aeronautics and Space Administration	-	-	-
National Endowment for the Arts/Humanities	-	-	-
National Science Foundation	-	-	-
Other Federal Agencies	-	49,800	49,800
Small Business Administration	-	2,753,399	2,753,399
<b>Total Federal Grants and Contracts</b>	<b>-</b>	<b>5,812,491</b>	<b>5,812,491</b>
State and Local Grants and Contracts	-	13,136,330	13,136,330
Private Grants and Contracts	-	2,482,847	2,482,847
Sales and Services of Education Activities	399,652	533	400,185
Auxiliary Enterprises -			
Patient Medical Services	-	-	-
Housing and Dining Services	-	-	-
Bookstores	-	-	-
Other Medical Services	-	-	-
Other Auxiliary Enterprises	-	-	-
Notes Receivable Interest Income, Net of Fees	-	-	-
Other Operating Revenues -			
F&A Recovery	-	(2,092,578)	(2,092,578)
Other	564,625	258,481	823,106
<b>Total Operating Revenues</b>	<b>\$ 978,386</b>	<b>\$ 19,595,433</b>	<b>\$ 20,573,819</b>

**University of Missouri - Extension**  
**OPERATING EXPENSES BY OBJECT MATRIX**  
For the Year Ending June 30, 2012

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
<b>Educational &amp; General (A)</b>						
Instruction	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ 17,000
Research	71,907	16,039	21,853	-	-	109,799
Public Service	35,229,678	9,982,039	10,571,915	-	-	55,783,632
Academic Support	-	-	-	-	-	-
Student Services (B)	-	-	6,077	-	-	6,077
Institutional Support (C)	-	-	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-	-
Scholarships & Fellowships (D)	-	-	-	-	-	-
<b>Total Educational &amp; General</b>	<b>35,301,586</b>	<b>9,998,078</b>	<b>10,616,845</b>	-	-	<b>55,916,508</b>
Auxiliary Enterprises (E)	5,059	1,858	7,960	-	-	14,878
<b>Total Current Funds Operating Expenses</b>	<b>35,306,645</b>	<b>9,999,936</b>	<b>10,624,805</b>	-	-	<b>55,931,386</b>
<b>Loan Funds (F)</b>	-	-	-	-	-	-
<b>Endowment Funds (F)</b>	-	-	-	-	-	-
<b>Plant Funds (G)</b>	-	-	626,685	-	-	626,685
<b>Depreciation</b>	-	-	-	-	88,140	88,140
<b>Total Operating Expenses - All Funds</b>	<b>\$ 35,306,645</b>	<b>\$ 9,999,936</b>	<b>\$ 11,251,490</b>	<b>\$ -</b>	<b>\$ 88,140</b>	<b>\$ 56,646,211</b>

- (A) Educational and General Expenditures includes all expenditures for the General Operating Fund (0000), the Clearing Fund (0090), Continuing Education (0445, 0450) and the Restricted Current Funds (i.e. Grant and Appropriation Funds).
- (B) Student Services includes all Deptid activity for attributes 5x and 8x. Therefore, operating expenses related to the University's Financial Aid functions are included in Student Services.
- (C) Institutional Support includes all Depid activity for attributes 6x, AGEN, MTRF, NTRF, RET and UNDF.
- (D) Scholarships and Fellowships includes expenditures in account range 764000 - 764999, based on criteria established by GASB. The remaining Financial Aid Expense is recorded net of the related Tuition and Fees.
- (E) Auxiliary Enterprises includes activity for attribute AUX, and for all funds in the auxiliary range of 0100 - 0440, 0455 - 0699.
- (F) Loan and Endowment Fund expenses are included in the category of Student Services on the audited financial statements.
- (G) Plant Fund expenses are included in the category of Operation and Maintenance of Plant on the audited financial statements.

**University of Missouri - Extension**

**LOAN FUNDS**

As of June 30, 2012

	Balance July 1, 2011	Gifts, Grants & Contracts	Income From Student Loans	Investments & Other Income	Deductions	Transfers In(Out)	Balance June 30, 2012
<b>Restricted:</b>							
MO EXT LOAN & FELLOW	\$ 134,304	\$ 720	\$ -	\$ 2,720	\$ -	\$ (3,655)	\$ 134,088
MO EXT LOAN & FELLOW	(56)	-	-	(1)	-	57	-
CASH & CASH EQUIVALENTS	616	-	-	12	-	-	629
<b>Total Restricted</b>	<b>134,864</b>	<b>720</b>	<b>-</b>	<b>2,731</b>	<b>-</b>	<b>(3,598)</b>	<b>134,717</b>
<b>Unrestricted:</b>							
<b>Total Unrestricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Loan Funds</b>	<b>\$ 134,864</b>	<b>\$ 720</b>	<b>\$ -</b>	<b>\$ 2,731</b>	<b>\$ -</b>	<b>\$ (3,598)</b>	<b>\$ 134,717</b>

**University of Missouri - Extension**  
**ENDOWMENT AND SIMILAR FUNDS**

As of June 30, 2012

	Balance July 1, 2011	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2012
<b>Endowment Funds:</b>							
<b>Income Restricted -</b>							
ATKINS MID MGR DEVEL	\$ 20,339	\$ -	\$ (698)	\$ (578)	\$ -	\$ -	\$ 19,063
COMM DEV EXT	56,543	-	(1,940)	(1,606)	-	-	52,997
RUTH LEE FLORY FUND	5,777	-	(198)	(164)	-	-	5,415
GREENWOOD ENDOWMENT	9,672	-	(332)	(275)	-	-	9,065
MARTIN ENDOWMENT	42,108	2,000	2	201	-	-	44,311
MCES ADAIR COUNTY	36,690	-	(1,254)	(1,042)	-	-	34,394
MCES ANDREW CTY	4,976	-	-	26	-	-	5,002
MCES BENTON COUNTY	4,147	180	-	21	-	-	4,347
MCES CAPE GIRARDEAU	3,685	-	(126)	(105)	-	-	3,454
CALLAWAY CTY END	36,712	120	(1,255)	(1,042)	-	-	34,534
MCES CLARK CTY	4,718	-	-	25	-	-	4,743
MCES CLAY CTY	3,250	-	-	17	-	-	3,267
MCES CEDAR CTY	5,735	-	-	30	-	-	5,765
MCES WILLIS DAVIS	8,182	34	(279)	(232)	-	-	7,704
MCES DENT CTY	7,832	-	-	41	-	-	7,873
MCES GRUNDY CTY	100,841	-	(3,460)	(2,864)	-	-	94,517
MCES HENRY CTY	124,170	31,070	-	426	-	-	155,666
MCES HOLT COUNTY	3,460	-	(119)	(98)	-	-	3,243
MCES KNOX COUNTY	3,967	-	(136)	(113)	-	-	3,718
STIRLING KYD MEM	5,055	-	(173)	(144)	-	-	4,738
MCES NEWTON COUNTY ENDOWMENT	2,969	-	(102)	(84)	-	-	2,782
MCES MORRIS MEM	5,580	-	(191)	(158)	-	-	5,230
PEMISCOT CTY ENDOW	21,394	-	(734)	(608)	-	-	20,052
MCES PETTIS CTY	81,087	-	(2,782)	(2,303)	-	-	76,002
MCES-PHELPS COUNTY	2,945	-	(101)	(84)	-	-	2,760
MO COOP EXT END	209,515	128	(7,184)	(5,950)	-	-	196,510
MCES STE GENEVIEVE	5,288	-	(181)	(150)	-	-	4,956
MCES ST FRANCOIS CTY	7,085	-	(243)	(201)	-	-	6,640
MCES SHELBY CTY	16,116	-	(553)	(458)	-	-	15,105
MCES MORGAN COUNTY	11,789	-	(405)	(335)	-	-	11,049
MCES - PERRY COUNTY	5,064	60	(171)	(144)	-	-	4,809
C BRICE RATCHFORD FD	109,758	-	(3,766)	(3,117)	-	-	102,875
REAL ENDOWMENT	377,510	-	(12,954)	(10,721)	-	-	353,834
MCES SALINE COUNTY	6,457	100	124	(197)	-	-	6,484
C N SCHENEMAN AWD	32,621	-	(1,119)	(926)	-	-	30,575
ROBERT THOMASSON FD	6,736	-	(231)	(191)	-	-	6,313
UMEA PROF DEVELOPMENT ENDOW	5,778	-	110	(173)	-	-	5,715
VAN BUREN ENDOWMENT	390,694	-	(13,407)	(11,095)	-	-	366,192
MCES VERNON CNTY	8,502	-	(292)	(241)	-	-	7,968
MCES WEBSTER COUNTY	4,767	-	(164)	(135)	-	-	4,468
CLINTON CTY HOME EC	33,073	-	-	174	-	-	33,247
MCES ATCHISON COUNTY	2,709	-	(93)	(77)	-	-	2,539
MCES HOWELL COUNTY	4,027	120	(133)	(114)	-	-	3,899
MCES AUDRAIN COUNTY	2,956	120	(97)	(84)	-	-	2,896
MCES BARTON COUNTY	2,357	115	49	-	-	-	2,521
MCES BARRY COUNTY	6	-	-	-	-	-	6

**University of Missouri - Extension  
ENDOWMENT AND SIMILAR FUNDS**

As of June 30, 2012

	Balance July 1, 2011	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2012
MCES BOONE COUNTY	598	-	13	(15)	-	-	596
MCES BATES COUNTY	1,093	-	22	(1)	-	-	1,115
MCES CAMDEN COUNTY	2,804	-	(96)	(80)	-	-	2,628
MCES CASS COUNTY	1,153	-	23	(1)	-	-	1,176
MCES CHARITON COUNTY	3,144	-	(108)	(89)	-	-	2,947
MCES CHRISTIAN COUNTY	258	-	5	(1)	-	-	262
MCES CALDWELL COUNTY	13	-	-	(1)	-	-	13
MCES CARROLL COUNTY	3,846	-	(132)	(109)	-	-	3,604
MCES CARTER COUNTY	3,055	-	58	(91)	-	-	3,021
MCES DALLAS COUNTY	1,080	-	22	-	-	-	1,102
MCES CRAWFORD COUNTY	446	-	9	(1)	-	-	453
MCES DAVIESS COUNTY	1,124	-	23	-	-	-	1,147
MCES DEKALB COUNTY	2,315	-	27	-	-	(2,342)	-
MCES FRANKLIN COUNTY	3,664	-	(126)	(104)	-	-	3,435
MCES GASCONADE COUNTY	3,263	-	62	(98)	-	-	3,228
MCES GREENE COUNTY	2,038	25	41	-	-	-	2,104
MCES HICKORY COUNTY	172	-	3	-	-	-	175
MCES HOWARD COUNTY	578	-	12	-	-	-	590
MCES HARRISON COUNTY	265	-	5	-	-	-	271
MCES IRON COUNTY	811	-	16	-	-	-	827
MCES JACKSON COUNTY	21,950	-	(753)	(623)	-	-	20,574
MCES JASPER COUNTY	2,521	-	55	34	-	-	2,610
MCES JOHNSON COUNTY	3,317	60	(111)	(94)	-	-	3,171
MCES JEFFERSON COUNTY	31	-	1	-	-	-	31
MCES LACLEDE COUNTY	3,593	-	(123)	(102)	-	-	3,367
MCES LAFAYETTE COUNTY	1,645	858	51	34	-	-	2,587
MCES LAWRENCE COUNTY	16	-	-	-	-	-	16
MCES LINCOLN COUNTY	1,596	-	32	-	-	-	1,628
MCES MARION COUNTY	2,640	-	(91)	(75)	-	-	2,474
MCES MERCER COUNTY	59	-	1	-	-	-	60
MCES MISSISSIPPI COUNTY	6	-	-	-	-	-	6
MCES MONROE COUNTY	3,458	-	(119)	(98)	-	-	3,241
MCES NEW MADRID COUNTY	949	-	19	-	-	-	968
MCES NODAWAY COUNTY ENDOWMENT	382	2,120	51	34	-	-	2,587
MCES OREGON COUNTY	936	-	19	-	-	-	955
MCES PLATTE COUNTY	252	-	5	-	-	-	257
MCES POLK COUNTY	511	-	10	-	-	-	522
MCES PULASKI COUNTY	2,994	-	(103)	(85)	-	-	2,806
MCES PUTNAM COUNTY	3,540	-	(121)	(101)	-	-	3,318
MCES RANDOLPH COUNTY	2,932	-	56	(88)	-	-	2,901
MCES RAY COUNTY	406	-	8	-	-	-	414
MCES ST. CLAIR	422	-	9	-	-	-	431
MCES ST. LOUIS COUNTY	-	-	-	-	-	-	-
MCES SCOTT COUNTY	4,826	300	(154)	(137)	-	-	4,836
MCES SCHUYLER COUNTY	154	-	3	-	-	-	157
MCES STODDARD COUNTY	1,075	-	22	-	-	-	1,096
MCES STONE COUNTY	621	-	13	-	-	-	634
MCES SULLIVAN COUNTY	1,882	-	38	-	-	-	1,920

**University of Missouri - Extension  
ENDOWMENT AND SIMILAR FUNDS**

As of June 30, 2012

	Balance July 1, 2011	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2012
MCES TANEY COUNTY	2,655	-	54	-	-	-	2,708
MCES TEXAS COUNTY	358	-	7	-	-	-	365
MCES WARREN COUNTY	205	-	4	-	-	-	209
MCES WASHINGTON COUNTY	94	-	2	-	-	-	96
MCES WAYNE COUNTY	151	-	3	-	-	-	154
STACEY & VICKERY EXTENSION END	11,798	-	(405)	(335)	-	-	11,058
DR. RONALD J TURNER ENDOWMENT	21,667	-	(744)	(615)	-	-	20,309
WOMBLES ENDOWMENT FUND	105,350	-	(3,615)	(2,992)	-	-	98,743
GRAHAM MCES ENDOWMENT	-	2,500	24	(82)	-	-	2,442
HOME EC EXT DEVEL FUND	84,488	265	(2,894)	(2,396)	-	-	79,463
BUCHANAN FUND	10,883	-	(277)	(312)	-	-	10,294
GATES MEMORIAL FUND	18,717	-	(642)	(532)	-	-	17,543
MCES LIVINGSTON CTY	11,538	-	-	61	-	-	11,599
<b>TOTAL INCOME RESTRICTED</b>	<b>2,206,973</b>	<b>40,175</b>	<b>(64,374)</b>	<b>(53,939)</b>	-	<b>(2,342)</b>	<b>2,126,492</b>
<b>Total Endowment Funds</b>	<b>2,206,973</b>	<b>40,175</b>	<b>(64,374)</b>	<b>(53,939)</b>	-	<b>(2,342)</b>	<b>2,126,492</b>
<b>Quasi Endowment Funds:</b>							
<b>Income Restricted -</b>							
MCES DEKALB COUNTY ENDOWMENT	-	-	-	-	-	-	-
MO EXTENSION ENDOWMENT	47,113	-	901	(1,411)	-	-	46,603
<b>TOTAL INCOME RESTRICTED</b>	<b>47,113</b>	-	<b>901</b>	<b>(1,411)</b>	-	-	<b>46,603</b>
<b>Income Unrestricted -</b>							
<b>TOTAL INCOME UNRESTRICTED</b>	-	-	-	-	-	-	-
<b>Total Quasi Endowment Funds</b>	<b>47,113</b>	-	<b>901</b>	<b>(1,411)</b>	-	-	<b>46,603</b>
<b>Unitrust, Life Income and Charitable Gift Funds:</b>							
<b>Unitrust Funds -</b>							
<b>TOTAL UNITRUST FUNDS</b>	-	-	-	-	-	-	-
<b>Life Income Funds -</b>							
<b>TOTAL LIFE INCOME FUNDS</b>	-	-	-	-	-	-	-
<b>Charitable Gift Annuity Funds -</b>							
<b>TOTAL CHARITABLE GIFT ANNUITY FUNDS</b>	-	-	-	-	-	-	-
<b>Total Unitrust, Life Income &amp; Charitable Gift Funds</b>	-	-	-	-	-	-	-
<b>Total Endowment &amp; Similar Funds</b>	<b>\$ 2,254,085</b>	<b>\$ 40,175</b>	<b>\$ (63,474)</b>	<b>\$ (55,350)</b>	<b>\$ -</b>	<b>\$ (2,342)</b>	<b>\$ 2,173,095</b>

**University of Missouri - Extension**  
**RESTRICTED AND UNRESTRICTED PLANT FUNDS**  
As of June 30, 2012

	Program Code	Balance July 1, 2011	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2012
<b>Restricted:</b>									
<b>TOTAL RESTRICTED</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Unrestricted:</b>									
NON-OFFSET	E8001	422,533	-	-	-	-	46,910	-	375,623
POPLAR BLUFF TCRC	E8702	77,770	-	-	-	-	-	(77,770)	-
DELTA CENTER EQUIP RES	E8703	57,560	-	-	-	-	-	(57,560)	-
NEVADA TCRC EQUIPMENT RES	E8704	75,601	-	-	-	-	-	(75,601)	-
TRI-LAKES TCRC EQUIP RES	E8705	70,725	-	-	-	-	-	(70,725)	-
KIRKSVILLE TCRC EQUIP RES	E8706	89,199	-	-	-	-	-	(89,199)	-
MEXICO TCRC EQUIP RES	E8707	2,736	-	-	-	-	-	(2,736)	-
MINERAL AREA TCRC EQUIP RES	E8708	150,300	-	-	-	-	-	(150,300)	-
SALEM TCRC EQUIP RES	E8709	56,236	-	-	-	-	-	(56,236)	-
UOE EQUIP RESERVE	E8710	756,569	-	-	-	-	707,520	438,612	487,660
<b>TOTAL UNRESTRICTED</b>		<b>1,759,229</b>	-	-	-	-	<b>754,430</b>	<b>(141,515)</b>	<b>863,283</b>
<b>Total Unexpended Plant Funds</b>		<b>\$ 1,759,229</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 754,430</b>	<b>\$ (141,515)</b>	<b>\$ 863,283</b>



**University of Missouri - Extension**  
**INVESTMENT IN PLANT CAPITAL ASSETS**  
For the Year Ended June 30, 2012

	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012
<b>Capital Assets:</b>				
Building	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-
Infrastructure	-	-	-	-
Equipment	1,103,858	127,745	(217,474)	1,014,129
	-			
<b>Total Capital Assets</b>	<b>1,103,858</b>	<b>127,745</b>	<b>(217,474)</b>	<b>1,014,129</b>
<b>Less Accumulated Depreciation:</b>				
Building	-	-	-	-
Infrastructure	-	-	-	-
Equipment	813,418	88,140	(202,024)	699,534
<b>Total Accumulated Depreciation</b>	<b>813,418</b>	<b>88,140</b>	<b>(202,024)</b>	<b>699,534</b>
<b>Total Investment in Plant Capital Assets, Net</b>	<b>\$ 290,439</b>	<b>\$ 39,605</b>	<b>\$ (15,450)</b>	<b>\$ 314,595</b>

**University of Missouri - Extension****FUNDS HELD FOR OTHERS**

As of June 30, 2012

	Balance July 1, 2011	Deposits	Withdrawals	Balance June 30, 2012
AGENCY-COUNTY SERV& SUPPORT	\$ (13,874)	\$ 518,648	\$ 526,130	\$ (21,356)
AGENCY-CM REG TRAVEL	63,619	83,228	81,764	65,083
EXT MO ASSC COM & ECON DVL MPT	1,853	347	(253)	2,452
AGENCY-MO ASSN COMMUNITY INFO	330	-	-	330
AGENCY-WITHHOLDING ACCOUNTS	111	4,709	4,800	20
AGENCY-CNTY EMPLOYEES BENEFITS	(20,681)	81,627	81,930	(20,984)
AGENCY-EXTN COUNCIL E-COMMERCE	1,633	61,023	61,102	1,554
GRANTS VACATION PAY PCS 3.3	(17,602)	-	2,391	(19,993)
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 15,388</b>	<b>\$ 749,581</b>	<b>\$ 757,864</b>	<b>\$ 7,105</b>