

**University of Missouri - System Administration**

**STATEMENTS OF NET ASSETS**

**As of June 30, 2007 and 2006**

**(in thousands of dollars)**

	<b>2007</b>	<b>2006</b>
<b>Assets</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$ 20,269	\$ 21,352
Short Term Investments	11,737	-
Accounts Receivable, Net	12,925	5,584
Current Pledges Receivable, Net	-	-
Current Notes Receivable, net	-	-
Inventories	763	677
Prepaid Expenses and Other Current Assets	1,788	(27)
<b>Total Current Assets</b>	<b>47,482</b>	<b>27,586</b>
<b>Noncurrent Assets:</b>		
Pledges Receivable, Net	-	-
Notes Receivable, Net	-	-
Deferred Charges and Other Assets	-	-
Long Term Investments	56,607	60,539
Capital Assets, Net	47,495	43,720
<b>Total Noncurrent Assets</b>	<b>104,102</b>	<b>104,259</b>
<b>Total Assets</b>	<b>\$ 151,584</b>	<b>\$ 131,845</b>
<b>Liabilities</b>		
<b>Current Liabilities:</b>		
Accounts Payable	\$ 9,061	\$ 8,953
Accrued Liabilities	3,155	2,998
Deferred Revenue	(153)	712
Funds Held for Others	1,827	1,935
Collateral for Securities on Loan	6,818	4,695
Bonds and Notes Payable, Current	-	-
<b>Total Current Liabilities</b>	<b>20,708</b>	<b>19,293</b>
<b>Noncurrent Liabilities:</b>		
Bonds and Notes Payable	-	-
<b>Total Noncurrent Liabilities</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities</b>	<b>20,708</b>	<b>19,293</b>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	47,495	43,720
Restricted:		
Nonexpendable	14,141	12,902
Expendable	1	4,056
Unrestricted	69,239	51,874
<b>Total Net Assets</b>	<b>130,876</b>	<b>112,552</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 151,584</b>	<b>\$ 131,845</b>

**University of Missouri - System Administration**  
**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**As of June 30, 2007 and 2006**  
(in thousands of dollars)

	2007	2006
<b>Operating Revenues:</b>		
Tuition and Fees	\$ -	\$ -
Less: Scholarship Allowances	1	5
<b>Net Tuition and Fees</b>	<b>(1)</b>	<b>(5)</b>
Federal Grants and Contracts	(3,801)	4,398
State and Local Grants and Contracts	4,241	2,446
Private Grants and Contracts	227	(240)
Sales and Services of Educational Activities	896	12
Auxilliary Enterprises:		
Housing and Dining Services	-	-
Bookstores	-	-
Other Auxilliary Enterprises	1,536	1,489
Notes Receivable Interest Income, net of Fees	-	-
Other Operating Revenues	25,633	14,166
<b>Total Operating Revenues</b>	<b>28,731</b>	<b>22,266</b>
<b>Operating Expenses:</b>		
Salaries and Wages	25,757	23,525
Staff Benefits	7,403	6,537
Supplies, Services and Other Operating Expenses	26,073	24,877
Scholarships and Fellowships	-	-
Depreciation	6,162	6,224
<b>Total Operating Expenses</b>	<b>65,395</b>	<b>61,163</b>
<b>Operating Income (Loss)</b>	<b>(36,664)</b>	<b>(38,897)</b>
State Appropriations	27,406	26,152
<b>Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers</b>	<b>(9,258)</b>	<b>(12,745)</b>
<b>Nonoperating Revenues (Expenses):</b>		
Investment and Endowment Income (Loss)	21,541	19,213
Private Gifts	277	31
Interest Expense	-	-
Other Nonoperating Revenues (Expenses)	(8)	(8)
<b>Net Nonoperating Revenues (Expenses)</b>	<b>21,810</b>	<b>19,236</b>
<b>Income before Capital Contributions and Additions to Permanent Endowments</b>	<b>12,552</b>	<b>6,491</b>
Capital Gifts and Grants	15	-
Private Gifts for Endowment Purposes	-	26
Mandatory Transfers In (Out)	(945)	-
Non Mandatory Transfers In (Out)	(372)	(3,046)
Intra Fund Transfers In (Out)	7,074	6,260
<b>Increase in Net Assets</b>	<b>18,324</b>	<b>9,731</b>
<b>Net Assets, Beginning of Year</b>	<b>112,552</b>	<b>102,821</b>
<b>Net Assets, End of Year</b>	<b>\$ 130,876</b>	<b>\$ 112,552</b>

**University of Missouri - System Administration**  
**STATEMENT OF NET ASSETS - BY FUND**  
As of June 30, 2007

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Equivalents	4,808,989	(543,993)	-	13,406,297	2,315,905	281,684	20,268,882
Short Term Investments	5,418,542	(2,116,569)	-	6,582,562	1,651,942	200,926	11,737,403
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	27,775	-	-	-	-	27,775
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	12,716,088	-	-	-	-	180,900	12,896,988
Investment Settlements Receivable	-	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	762,910	-	-	-	-	-	762,910
Prepaid Expenses	1,229,473	-	-	-	-	558,957	1,788,430
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>24,936,002</b>	<b>(2,632,788)</b>	<b>-</b>	<b>19,988,860</b>	<b>3,967,847</b>	<b>1,222,467</b>	<b>47,482,388</b>
<b>Noncurrent Assets:</b>							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	10,796,813	282,287	-	38,621,924	6,157,021	748,880	56,606,925
Capital Assets, net	-	-	-	-	47,494,844	-	47,494,844
<b>Total Noncurrent Assets</b>	<b>10,796,813</b>	<b>282,287</b>	<b>-</b>	<b>38,621,924</b>	<b>53,651,865</b>	<b>748,880</b>	<b>104,101,769</b>
<b>Total Assets</b>	<b>\$ 35,732,815</b>	<b>\$ (2,350,501)</b>	<b>\$ -</b>	<b>\$ 58,610,784</b>	<b>\$ 57,619,712</b>	<b>\$ 1,971,347</b>	<b>\$ 151,584,158</b>
<b>Liabilities</b>							
<b>Current Liabilities:</b>							
Accounts Payable	\$ 8,908,477	\$ 93,944	\$ -	\$ -	\$ 44,432	\$ 14,347	\$ 9,061,200
Accrued Payroll	166,023	646	-	-	-	12,531	179,200
Accrued Vacation	2,777,110	85,488	-	-	-	113,019	2,975,617
Accrued Interest Payable	-	-	-	-	-	-	-
Accrued Self-Insurance Claims	-	-	-	-	-	-	-
Deferred Revenue, Current	(182,916)	24,931	-	-	-	5,000	(152,984)
Payroll Withholdings and Other Employee Benefits	-	-	-	-	-	(693)	(693)
Funds Held for Others	-	-	-	-	-	1,827,143	1,827,143
Investment Settlements Payable	-	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	6,818,300	-	-	6,818,300
Capital Lease Obligations, current	-	-	-	-	-	-	-
Bonds and Notes Payable, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>11,668,695</b>	<b>205,009</b>	<b>-</b>	<b>6,818,300</b>	<b>44,432</b>	<b>1,971,347</b>	<b>20,707,783</b>

**University of Missouri - System Administration**  
**STATEMENT OF NET ASSETS - BY FUND**  
As of June 30, 2007

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
<b>Noncurrent Liabilities:</b>							
Deferred Revenue	-	-	-	-	-	-	-
Capital Lease Obligations	-	-	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-	-	-
<b>Total Noncurrent Liabilities</b>	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>11,668,695</b>	<b>205,009</b>	-	<b>6,818,300</b>	<b>44,432</b>	<b>1,971,347</b>	<b>20,707,783</b>
<b>Net Assets</b>							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	47,494,844	-	47,494,844
Restricted:							
Nonexpendable	-	-	-	14,140,813	-	-	14,140,813
Expendable	-	(2,555,509)	-	2,534,425	22,756	-	1,671
Unrestricted	24,064,120	-	-	35,117,246	10,057,680	-	69,239,046
<b>Total Net Assets</b>	<b>24,064,120</b>	<b>(2,555,509)</b>	-	<b>51,792,483</b>	<b>57,575,281</b>	-	<b>130,876,375</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 35,732,815</b>	<b>\$ (2,350,501)</b>	<b>\$ -</b>	<b>\$ 58,610,784</b>	<b>\$ 57,619,712</b>	<b>\$ 1,971,347</b>	<b>\$ 151,584,158</b>

**University of Missouri - System Administration**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND**  
As of June 30, 2007

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
<b>Operating Revenues:</b>						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	1,250	-	-	-	-	1,250
<b>Net Student Fees</b>	<b>(1,250)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,250)</b>
Federal Grants and Contracts	-	(3,801,168)	-	-	-	(3,801,168)
State and Local Grants and Contracts	-	4,240,787	-	-	-	4,240,787
Private Grants and Contracts	-	227,571	-	-	-	227,571
Sales and Services of Education Activities	896,321	-	-	-	-	896,321
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	1,535,402	-	-	-	-	1,535,402
Notes Receivable Interest Income, net of Fees	-	-	-	-	-	-
Other Operating Revenues	25,314,911	80,250	-	-	238,018	25,633,180
Facilities & Administrative Cost Recovery	180,908	(180,908)	-	-	-	-
<b>Total Operating Revenues</b>	<b>27,926,292</b>	<b>566,532</b>	<b>-</b>	<b>-</b>	<b>238,018</b>	<b>28,730,843</b>
<b>Operating Expenses:</b>						
Salaries and Wages	24,776,434	981,013	-	-	-	25,757,448
Staff Benefits	7,139,612	263,584	-	-	-	7,403,196
Supplies, Services and Other Operating Expenses	16,584,313	12,783,194	-	-	1,196,441	30,563,948
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	2,408,236	757,619	-	-	(7,657,406)	(4,491,551)
Depreciation	-	-	-	-	6,161,600	6,161,600
<b>Total Operating Expenses</b>	<b>50,908,595</b>	<b>14,785,411</b>	<b>-</b>	<b>-</b>	<b>(299,366)</b>	<b>65,394,640</b>
<b>Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)</b>	<b>(22,982,303)</b>	<b>(14,218,878)</b>	<b>-</b>	<b>-</b>	<b>537,384</b>	<b>(36,663,798)</b>
State Appropriations	17,353,638	10,052,670	-	-	-	27,406,308
<b>Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)</b>	<b>(5,628,665)</b>	<b>(4,166,209)</b>	<b>-</b>	<b>-</b>	<b>537,384</b>	<b>(9,257,490)</b>
<b>Nonoperating Revenues (Expenses):</b>						
Federal Appropriations	-	-	-	-	-	-
Investment and Endowment Income	15,653,792	133,516	-	5,753,278	596	21,541,182
Private Gifts	412	276,068	-	-	-	276,480
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	(8,017)	-	(8,017)
<b>Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers</b>	<b>15,654,204</b>	<b>409,584</b>	<b>-</b>	<b>5,745,261</b>	<b>596</b>	<b>21,809,645</b>

**University of Missouri - System Administration**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND**  
As of June 30, 2007

	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	-	-	-	-	15,000	15,000
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	110	-	110
<b>Net Nonoperating Revenues (Expenses) before Transfers</b>	<b>15,654,204</b>	<b>409,584</b>	-	<b>5,745,371</b>	<b>15,596</b>	<b>21,824,755</b>
Mandatory Transfers In (Out)	-	-	-	(944,356)	-	(944,356)
Non Mandatory Transfers In (Out)	(12,666,964)	142,175	-	5,304,403	6,848,189	(372,196)
Intra Fund Transfers In (Out)	7,185,348	(709,102)	-	-	597,601	7,073,847
General Revenue Allocations	-	-	-	-	-	-
<b>Net Nonoperating Revenues (Expenses) and Transfers</b>	<b>10,172,588</b>	<b>(157,343)</b>	-	<b>10,105,419</b>	<b>7,461,386</b>	<b>27,582,051</b>
<b>Increase (Decrease) in Net Assets</b>	<b>4,543,923</b>	<b>(4,323,551)</b>	-	<b>10,105,419</b>	<b>7,998,770</b>	<b>18,324,561</b>
<b>Net Assets, Beginning of Year</b>	<b>19,520,197</b>	<b>1,768,042</b>	-	<b>41,687,064</b>	<b>49,576,510</b>	<b>112,551,814</b>
<b>Net Assets, End of Year</b>	<b>\$ 24,064,120</b>	<b>\$ (2,555,509)</b>	<b>\$ -</b>	<b>\$ 51,792,483</b>	<b>\$ 57,575,281</b>	<b>\$ 130,876,375</b>

**University of Missouri - System Administration**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - UNRESTRICTED CURRENT FUNDS ONLY**  
As of June 30, 2007

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	1,250	-	-	-	-	1,250
<b>Net Student Fees</b>	<b>(1,250)</b>	-	-	-	-	<b>(1,250)</b>
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	896,321	-	-	-	-	896,321
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxilliary Enterprises	-	-	1,535,402	-	-	1,535,402
Notes Receivable Interest Income, net of Fees	-	-	-	-	-	-
Other Operating Revenues	24,492,915	-	-	1,002,904	-	25,495,819
<b>Total Operating Revenues</b>	<b>25,387,986</b>	-	<b>1,535,402</b>	<b>1,002,904</b>	-	<b>27,926,292</b>
<b>Operating Expenses:</b>						
Salaries and Wages	23,687,969	-	1,074,151	14,315	-	24,776,434
Staff Benefits	6,824,826	-	313,117	1,669	-	7,139,612
Supplies, Services and Other Operating Expenses	15,116,957	-	977,610	489,745	-	16,584,313
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	2,266,863	-	-	141,373	-	2,408,236
Depreciation	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>47,896,614</b>	-	<b>2,364,879</b>	<b>647,102</b>	-	<b>50,908,595</b>
<b>Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers</b>	<b>(22,508,628)</b>	-	<b>(829,477)</b>	<b>355,802</b>	-	<b>(22,982,303)</b>
State Appropriations	17,353,638	-	-	-	-	17,353,638
<b>Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers</b>	<b>(5,154,990)</b>	-	<b>(829,477)</b>	<b>355,802</b>	-	<b>(5,628,665)</b>
<b>Nonoperating Revenues (Expenses) and Transfers:</b>						
Federal Appropriations	-	-	-	-	-	-
Investment and Endowment Income	15,653,792	-	-	-	-	15,653,792
Private Gifts	412	-	-	-	-	412
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
<b>Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers</b>	<b>15,654,204</b>	-	-	-	-	<b>15,654,204</b>
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	-	-	-

**University of Missouri - System Administration**

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

As of June 30, 2007

	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>Net Nonoperating Revenues (Expenses) before Transfers</b>	<b>15,654,204</b>	-	-	-	-	<b>15,654,204</b>
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(12,351,355)	-	(28,798)	(286,810)	-	(12,666,964)
Intra Fund Transfers In (Out)	5,955,539	-	991,497	238,313	-	7,185,348
General Revenue Allocations	-	-	-	-	-	-
<b>Net Nonoperating Revenues (Expenses) and Transfers</b>	<b>9,258,387</b>	-	<b>962,699</b>	<b>(48,498)</b>	-	<b>10,172,588</b>
<b>Increase (Decrease) in Net Assets</b>	<b>4,103,397</b>	-	<b>133,222</b>	<b>307,304</b>	-	<b>4,543,923</b>
<b>Net Assets, Beginning of Year</b>	<b>20,107,936</b>	-	<b>(411,940)</b>	<b>(175,799)</b>	-	<b>19,520,197</b>
<b>Net Assets, End of Year</b>	<b>\$ 24,211,333</b>	<b>\$ -</b>	<b>\$ (278,718)</b>	<b>\$ 131,505</b>	<b>\$ -</b>	<b>\$ 24,064,120</b>



**University of Missouri - System Administration**  
**CURRENT FUNDS OPERATING REVENUES**  
As of June 30, 2007

	Current Funds		Total Funds
	Unrestricted	Restricted	
<b>Operating Revenues:</b>			
Student Fees -			
Educational Fees	\$ -	\$ -	\$ -
Extension Credit Courses	-	-	-
Extension Non Credit Courses	-	-	-
Supplemental Fees	-	-	-
Instructional Computing Fees	-	-	-
Other Student Fees	-	-	-
Less: Scholarship Allowances	1,250	-	1,250
<b>Net Student Fees</b>	<b>(1,250)</b>	<b>-</b>	<b>(1,250)</b>
Federal Grants and Contracts -			
Department of:			
Agriculture	-	-	-
Commerce	-	-	-
Defense	-	-	-
Education	-	(1,011)	(1,011)
Energy	-	-	-
Health and Human Services - Public Health Service	-	(3,515,313)	(3,515,313)
Interior	-	-	-
Labor	-	-	-
Environmental Protection Agency	-	-	-
Transportation	-	-	-
Agency for International Development	-	-	-
National Aeronautics and Space Administration	-	-	-
National Endowment for the Arts/Humanities	-	-	-
National Science Foundation	-	(284,844)	(284,844)
Other Federal Agencies	-	-	-
Small Business Administration	-	-	-
<b>Total Federal Grants and Contracts</b>	<b>-</b>	<b>(3,801,168)</b>	<b>(3,801,168)</b>
State and Local Grants and Contracts	-	4,240,787	4,240,787
Private Grants and Contracts	-	227,571	227,571
Sales and Services of Education Activities	896,321	-	896,321
Auxiliary Enterprises -			
Patient Medical Services	-	-	-
Housing and Dining Services	-	-	-
Bookstores	-	-	-
Other Medical Services	-	-	-
Other Auxiliary Enterprises	1,535,402	-	1,535,402
Notes Receivable Interest Income, net of Fees	-	-	-
Other Operating Revenues -			
F&A Recovery	180,908	(180,908)	-
Other	25,314,911	80,250	25,395,161
<b>Total Operating Revenues</b>	<b>\$ 27,926,292</b>	<b>\$ 566,532</b>	<b>\$ 28,492,824</b>

**University of Missouri - System Administration**  
**OPERATING EXPENSES BY OBJECT MATRIX**  
As of June 30, 2007

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
<b>Educational &amp; General (A)</b>						
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Research	13,100	1,881	99,273	-	-	114,254
Public Service	6,516,717	1,911,382	16,734,473	-	-	25,162,571
Academic Support	4,001,899	1,129,404	7,607,397	-	-	12,738,699
Student Services (B)	383,631	103,633	1,990,165	-	-	2,477,430
Institutional Support (C)	13,308,739	3,807,363	4,821,813	-	-	21,937,915
Operation & Maintenance of Plant	459,210	136,416	302,631	-	-	898,258
Scholarships & Fellowships (D)	-	-	-	-	-	-
<b>Total Educational &amp; General</b>	<b>24,683,297</b>	<b>7,090,079</b>	<b>31,555,752</b>	-	-	<b>63,329,127</b>
Auxiliary Enterprises (E)	1,074,151	313,117	977,610	-	-	2,364,879
<b>Total Current Funds Operating Expenses</b>	<b>25,757,448</b>	<b>7,403,196</b>	<b>32,533,362</b>	-	-	<b>65,694,006</b>
<b>Loan Funds (F)</b>	-	-	-	-	-	-
<b>Endowment Funds (F)</b>	-	-	-	-	-	-
<b>Plant Funds (G)</b>	-	-	<b>(6,460,966)</b>	-	-	<b>(6,460,966)</b>
<b>Depreciation</b>	-	-	-	-	<b>6,161,600</b>	<b>6,161,600</b>
<b>Total Operating Expenses - All Funds</b>	<b>\$ 25,757,448</b>	<b>\$ 7,403,196</b>	<b>\$ 26,072,396</b>	<b>\$ -</b>	<b>\$ 6,161,600</b>	<b>\$ 65,394,640</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 State 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 - St Louis**  
**AUXILIARY AND SERVICE OPERATIONS**

As of June 30, 2007

	Net Assets July 1, 2006	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Assets June 30, 2007
<b>Auxiliaries:</b>					
University Press	\$ (411,940)	\$ 1,535,402	\$ 2,364,879	\$ 962,699	\$ (278,718)
<b>Total Auxiliaries</b>	<b>(411,940)</b>	<b>1,535,402</b>	<b>2,364,879</b>	<b>962,699</b>	<b>(278,718)</b>
<b>Service Operations:</b>					
Computing Services	-	-	188,313	188,313	-
General Stores	(880)	-	-	-	(880)
Other Service Operations	(174,919)	1,002,904	458,790	(236,810)	132,385
<b>Total Service Operations</b>	<b>\$ (175,799)</b>	<b>\$ 1,002,904</b>	<b>\$ 647,102</b>	<b>\$ (48,498)</b>	<b>\$ 131,505</b>

**University of Missouri - St Louis**  
**ENDOWMENT AND SIMILAR FUNDS**

As of June 30, 2007

	Balance July 1, 2006	Gifts and Other Additions	Income (Loss) added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2007
<b>ENDOWMENT FUNDS:</b>							
<b>INCOME RESTRICTED -</b>							
OWEN B LOONEY TRUST	\$ 67,188	\$ -	\$ (1,081)	\$ 9,639	\$ -	\$ -	\$ 75,746
OLSON FUND FOR ARTS	598,663	110	(9,502)	85,912	-	-	675,183
LAW OF 1939 TUITION SCHLP FUND	12,198,310	-	332,263	1,761,603	-	(944,356)	13,347,820
STRICKLAND HIST PRIZE	11,067	-	(178)	1,588	-	-	12,476
GENERAL ENDOWMENT TRUST	11,935	-	-	67	-	-	12,002
ARTHUR UNGER PAPERS ENDOW WHMC	14,988	-	360	2,238	-	-	17,586
<b>TOTAL INCOME RESTRICTED</b>	<b>12,902,150</b>	<b>110</b>	<b>321,863</b>	<b>1,861,046</b>	<b>-</b>	<b>(944,356)</b>	<b>14,140,813</b>
<b>TOTAL ENDOWMENT FUNDS</b>	<b>12,902,150</b>	<b>110</b>	<b>321,863</b>	<b>1,861,046</b>	<b>-</b>	<b>(944,356)</b>	<b>14,140,813</b>
<b>QUASI ENDOWMENT FUNDS:</b>							
<b>INCOME RESTRICTED -</b>							
THOMAS JEFFERSON AWD	237,867	-	(3,826)	34,126	-	-	268,167
PRES AWD O/S TEACH	672,845	-	(10,822)	96,530	-	-	758,553
WEST HIST MAN GIFTS	124,457	-	(1,504)	17,928	-	-	140,880
<b>TOTAL INCOME RESTRICTED</b>	<b>1,035,169</b>	<b>-</b>	<b>(16,152)</b>	<b>148,583</b>	<b>-</b>	<b>-</b>	<b>1,167,600</b>
<b>INCOME UNRESTRICTED -</b>							
CASH & CASH EQUIV	-	-	35,484	-	-	-	35,484
ACADEMIC PROG SUPP	16,677,675	-	442,425	2,381,581	-	(695,597)	18,806,083
BIRCH ENDOWMENT	103,917	-	-	581	-	-	104,497
HURWITZ ENDOWMENT FUND	434,958	-	-	2,431	-	-	437,390
KINSOLVING ENDOWMENT	347,679	-	-	1,943	-	-	349,623
WUNDERLICH ENDOWMENT	347,641	-	-	1,943	-	-	349,584
INVESTMENT INCOME STAB RESERVE	8,594,754	-	439,830	-	-	6,000,000	15,034,585
<b>TOTAL INCOME UNRESTRICTED</b>	<b>26,506,624</b>	<b>-</b>	<b>917,739</b>	<b>2,388,479</b>	<b>-</b>	<b>5,304,403</b>	<b>35,117,246</b>
<b>TOTAL QUASI ENDOWMENT FUNDS</b>	<b>27,541,793</b>	<b>-</b>	<b>901,586</b>	<b>2,537,063</b>	<b>-</b>	<b>5,304,403</b>	<b>36,284,845</b>
<b>UNITRUST, LIFE INCOME AND CHARITABLE GIFT FUNDS:</b>							
<b>UNITRUST FUNDS -</b>							
WOMBLES UNITRUST	109,432	-	418	15,671	8,017	-	117,505
<b>TOTAL UNITRUST FUNDS</b>	<b>109,432</b>	<b>-</b>	<b>418</b>	<b>15,671</b>	<b>8,017</b>	<b>-</b>	<b>117,505</b>
<b>LIFE INCOME FUNDS -</b>							
<b>TOTAL LIFE INCOME FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHARITABLE GIFT ANNUITY FUNDS -</b>							
CHARITABLE GFT ANNUITY RESERVE	1,133,689	-	28,452	87,178	-	-	1,249,320
<b>TOTAL CHARITABLE GIFT ANNUITY FUNDS</b>	<b>1,133,689</b>	<b>-</b>	<b>28,452</b>	<b>87,178</b>	<b>-</b>	<b>-</b>	<b>1,249,320</b>
<b>TOTAL UNITRUST, LIFE INCOME &amp; CHARITABLE GIFT FUNDS</b>	<b>1,243,121</b>	<b>-</b>	<b>28,870</b>	<b>102,850</b>	<b>8,017</b>	<b>-</b>	<b>1,366,825</b>
<b>TOTAL ENDOWMENT &amp; SIMILAR FUNDS</b>	<b>\$ 41,687,064</b>	<b>\$ 110</b>	<b>\$ 1,252,320</b>	<b>\$ 4,500,959</b>	<b>\$ 8,017</b>	<b>\$ 4,360,048</b>	<b>\$ 51,792,483</b>

**University of Missouri - System Administration**  
**RESTRICTED AND UNRESTRICTED PLANT FUNDS**

As of June 30, 2007

	Balance July 1, 2006	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2007
<b>RESTRICTED:</b>								
JORDAN FOUNDATION GIFTS	\$ 8,861	\$ -	\$ 15,000	\$ 596	\$ -	\$ 1,700	\$ -	\$ 22,756
<b>TOTAL RESTRICTED</b>	<b>8,861</b>	<b>-</b>	<b>15,000</b>	<b>596</b>	<b>-</b>	<b>1,700</b>	<b>-</b>	<b>22,756</b>
<b>UNRESTRICTED:</b>								
UNSPECIFIED PROGRAM	2,637,241	-	-	190,115	-	2,391,266	5,913,344	6,349,434
FPD VEHICLE REPLACEMENT	52,107	-	-	-	-	8,861	-	43,246
RECORDS MNGT EQUIP RESERVE	130,136	-	-	-	-	-	6,712	136,848
PHOTOCOPY EQUIP RES	61,824	-	-	-	-	-	11,365	73,188
2910 LEMONE BLDG RESERVE	416,923	-	-	-	-	29,810	53,000	440,113
UNSPECIFIED PLANT PROJECTS	1,233,016	-	-	-	-	24,587	1,063,294	2,271,722
RECORDS CENTER RENOVATION/EXP	(17,187)	-	-	-	-	-	17,187	-
RECORDS CENTER BLDG RESERVE	207,313	-	-	-	-	-	66,062	273,375
E-PROCUREMENT	1,125,956	-	-	47,903	-	1,018,933	314,827	469,754
<b>TOTAL UNRESTRICTED</b>	<b>5,847,328</b>	<b>-</b>	<b>-</b>	<b>238,018</b>	<b>-</b>	<b>3,473,457</b>	<b>7,445,790</b>	<b>10,057,680</b>
<b>TOTAL UNEXPENDED PLANT FUNDS</b>	<b>\$ 5,856,189</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 238,614</b>	<b>\$ -</b>	<b>\$ 3,475,157</b>	<b>\$ 7,445,790</b>	<b>\$ 10,080,436</b>

**University of Missouri - System Administration**

**INVESTMENT IN PLANT CAPITAL ASSETS**

As of June 30, 2007

	Balance July 1, 2006	Additions	Retirements	Balance June 30, 2007
<b>Capital Assets:</b>				
Building	\$ 21,583,105	\$ (139,047)	\$ -	\$ 21,444,058
Land	1,546,767	1,823,486	-	3,370,253
Infrastructure	371,550	-	-	371,550
Equipment	57,943,280	8,405,362	(4,499,640)	61,849,002
Livestock	-	-	-	-
Art & Museum Objects	7,361	-	-	7,361
Library Books	-	-	-	-
Construction In Progress	-	-	-	-
<b>Total Capital Assets</b>	<b>81,452,063</b>	<b>10,089,801</b>	<b>(4,499,640)</b>	<b>87,042,224</b>
<b>Less Accumulated Depreciation:</b>				
Building	11,376,317	538,227	-	11,914,544
Infrastructure	337,191	17,180	-	354,371
Library Books	-	-	-	-
Equipment	26,018,234	5,606,194	(4,345,962)	27,278,465
<b>Total Accumulated Depreciation</b>	<b>37,731,742</b>	<b>6,161,600</b>	<b>(4,345,962)</b>	<b>39,547,380</b>
<b>Total Investment in Plant Capital Assets, Net</b>	<b>\$ 43,720,321</b>	<b>\$ 3,928,201</b>	<b>\$ (153,678)</b>	<b>\$ 47,494,844</b>

**University of Missouri - System Administration**

**FUNDS HELD FOR OTHERS**

As of June 30, 2007

<b>Department Description</b>	<b>Balance July 1, 2006</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Balance June 30, 2007</b>
ALUMNI ALLIANCE LEGIS DAY	\$ 6,248	\$ 20,000	\$ 19,141	\$ 7,106
MOBIUS OPERATIONS	503,698	669,490	662,102	511,085
MOBIUS TRAINING	-	219,529	220,011	(483)
MOBIUS SUPPORT	-	1,542,701	1,542,219	483
MOBIUS DATABASE	-	-	(8,908)	8,908
GPN CONSORTIUM	606,145	859,809	1,012,422	453,532
INTERNAL AUDITING	-	6,400	(2,800)	9,200
ACCOUNTS PAYABLE AUDIT	(1,526)	-	-	(1,526)
MRP CONTRACTORS ESCROW	12,000	-	-	12,000
CACUBO NEWSLETTER	(6,016)	-	(2)	(6,014)
CONTRACTOR DEPOSITS	53,800	200	800	53,200
TRANSITION CONFERENCE	5,703	-	-	5,703
T & A CONFERENCE	-	6,805	4,630	2,175
PATENT DISTR & SERVICE OPER	352,264	1,643,689	1,621,754	374,199
COPYRIGHT DISTRIBUTION	(5,796)	189	-	(5,607)
STATE HIST SOC FY EVEN	4,521	988,969	988,398	5,091
ACCR VAC/AP PCS 4.1	(39,023)	-	(194)	(38,829)
VACATION PAY ACCRUAL AGEN	(64,456)	-	9,735	(74,190)
LIPSCOMB LOAN CLEARING	(60)	-	-	(60)
LIPSCOMB LOAN FD - ALL CAMPUS	498,260	80,535	67,625	511,171
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 1,925,761</b>	<b>\$ 6,038,316</b>	<b>\$ 6,136,934</b>	<b>\$ 1,827,143</b>