

2012 Financial Report and Supplemental Schedules



STATEMENT OF NET ASSETS

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2012	2011	2010	2009
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 3,047	\$ 2,261	\$ 4,041	\$ 832
Investment in Treasury General Pool	50,682	50,507	50,774	26,429
Short-Term Investments	410	630	775	5,002
Accounts Receivable, Net	6,077	6,177	10,452	20,462
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Inventories	257	239	313	386
Prepaid Expenses and Other Current Assets	1,207	1,964	2,855	1,973
Total Current Assets	61,680	61,778	69,210	55,084
Noncurrent Assets				
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-
Long-Term Investments	51,975	50,825	38,767	30,006
Capital Assets, Net	40,737	45,237	46,168	49,276
Total Noncurrent Assets	92,712	96,062	84,935	79,282
Total Assets	\$ 154,392	\$ 157,840	\$ 154,145	\$ 134,366
Liabilities				
Current Liabilities				
Accounts Payable	\$ 2,688	\$ 2,088	\$ 13,220	\$ 919
Accrued Liabilities	3,004	2,734	2,783	2,809
Deferred Revenue	457	277	301	240
Funds Held for Others	1,137	1,319	2,181	3,267
Collateral Held for Securities Lending	-	-	-	5,472
Current Portion of Long-Term Debt	-	-	-	-
Long-Term Debt Subject to Remarketing	-	-	-	-
Total Current Liabilities	7,286	6,418	18,485	12,707
Noncurrent Liabilities				
Long-Term Debt	-	-	-	-
Other Noncurrent Liabilities	853	788	778	730
Total Noncurrent Liabilities	853	788	778	730
Total Liabilities	8,139	7,206	19,263	13,437
Net Assets				
Invested in Capital Assets, Net of Debt	40,738	45,238	46,168	49,275
Restricted				
Nonexpendable -				
Endowment	11,278	11,694	9,885	10,197
Expendable -				
Scholarship, Research, Instruction & Other	1,473	1,822	1,426	340
Loans	-	-	-	-
Capital Projects	3	2,641	875	15
Unrestricted	92,761	89,239	76,528	61,102
Total Net Assets	146,253	150,634	134,882	120,929
Total Liabilities & Net Assets	\$ 154,392	\$ 157,840	\$ 154,145	\$ 134,366

CHANGES IN NET ASSETS

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2012	2011	2010	2009
Operating Revenues				
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	10	16	11	8
Net Tuition and Fees	(10)	(16)	(11)	(8)
Federal Grants and Contracts	4,071	1,153	843	177
State and Local Grants and Contracts	3,281	3,385	5,645	4,779
Private Grants and Contracts	33	91	-	-
Sales and Services of Educational Activities	2	3	36	51
Auxiliary Enterprises -				
Patient Medical Services, Net	-	-	-	-
Housing and Dining Services, Net	-	-	-	-
Bookstores	-	-	-	-
Other Auxiliary Enterprises, Net	21,154	23,849	17,982	17,032
Other Operating Revenues	8,349	9,735	10,965	5,413
Total Operating Revenues	36,880	38,200	35,460	27,444
Operating Expenses				
Salaries and Wages	30,830	30,234	32,216	29,971
Benefits	9,235	8,646	8,864	8,210
Supplies, Services and Other Operating Expenses	33,937	31,330	34,252	33,347
Scholarships and Fellowships	-	-	-	-
Depreciation	8,459	8,961	8,752	7,598
Total Operating Expenses	82,461	79,171	84,084	79,126
Operating Loss before State Appropriation	(45,581)	(40,971)	(48,624)	(51,682)
State Appropriations	15,136	18,239	25,859	31,037
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	(30,445)	(22,732)	(22,765)	(20,645)
Nonoperating Revenues (Expenses)				
Federal Appropriations	-	-	-	-
Federal Pell Grants	-	-	-	-
Investment & Endowment Inc (Losses), Net	17,395	28,209	29,064	(4,086)
Private Gifts	315	178	196	296
Interest Expense	-	-	-	-
Other Nonoperating Revenues (Expenses)	65	(272)	(46)	118
Net Nonoperating Revenues (Expenses)	17,775	28,115	29,214	(3,672)
Income (Loss) before Capital Contributions, Additions to Permanent Endowments and Extraordinary Items	(12,670)	5,383	6,439	(24,317)
State Capital Appropriations	-	2,642	899	159
Capital Gifts and Grants	-	(2)	2	-
Private Gifts for Endowment Purposes	-	-	1	23
Mandatory Transfers In (Out)	(252)	(271)	(2,743)	(377)
Non Mandatory Transfers In (Out)	(246)	(653)	1,355	1,896
Intra Fund Transfers In (Out)	8,787	8,653	8,000	7,302
Increase (Decrease) in Net Assets	(4,381)	15,752	13,953	(15,314)
Net Assets, Beginning of Year	150,634	134,882	120,929	136,243
Cumulative Effect of Change in Accounting Principles	-	-	-	-
Net Assets, Beginning of Year, as Adjusted	150,634	134,882	120,929	136,243
Net Assets, End of Year	\$ 146,253	\$ 150,634	\$ 134,882	\$ 120,929

University of Missouri - System Administration
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					
Assets							
Current Assets:							
Cash in Bank	\$ 2,909	\$ -	\$ -	\$ 3,043,897	\$ -	\$ -	\$ 3,046,806
Investment in Treasury General Pool	34,909,246	(831,514)	-	1,223,127	13,960,443	1,420,882	50,682,184
Short Term Investments	-	-	-	410,309	-	-	410,309
Investment of Cash Collateral	-	-	-	-	-	-	-
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	59,374	-	-	-	-	59,374
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	6,006,697	(5,000)	-	-	-	15,960	6,017,657
Investment Settlements Receivable	-	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	257,270	-	-	-	-	-	257,270
Prepaid Expenses	1,206,918	-	-	-	-	-	1,206,918
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Current Assets	42,383,040	(777,140)	-	4,677,333	13,960,443	1,436,842	61,680,519
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	265,850	-	-	48,586,807	3,121,177	528	51,974,363
Capital Assets, net	-	-	-	-	40,737,421	-	40,737,421
Total Noncurrent Assets	265,850	-	-	48,586,807	43,858,599	528	92,711,784
Deferred Outflow of Resources	-	-	-	-	-	-	-
Total Assets	\$ 42,648,890	\$ (777,140)	\$ -	\$ 53,264,140	\$ 57,819,042	\$ 1,437,371	\$ 154,392,303
Liabilities							
Current Liabilities:							
Accounts Payable	\$ 2,348,802	\$ 172,638	\$ -	\$ -	\$ 108,675	\$ 58,165	\$ 2,688,280
Accrued Payroll	315,452	4,463	-	-	-	29,916	349,831
Accrued Vacation	3,254,651	40,334	-	-	-	211,956	3,506,940
Accrued Interest Payable	-	-	-	-	-	-	-
Accrued Self-Insurance Claims	-	-	-	-	-	-	-
Deferred Revenue, Current	457,201	-	-	-	-	-	457,201
Payroll Withholdings and Other Employee Benefits	-	-	-	-	-	11,823	11,823
Funds Held for Others	-	-	-	-	-	1,125,511	1,125,511
Investment Settlements Payable	-	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	-	-	-	-
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	6,376,106	217,435	-	-	108,675	1,437,371	8,139,587

University of Missouri - System Administration
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					
Noncurrent Liabilities:							
Deferred Revenue	-	-	-	-	-	-	-
Derivative Instrument Liability	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-
Other Post Employment Benefits Liability	-	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-	-
Total Liabilities	6,376,106	217,435	-	-	108,675	1,437,371	8,139,587
Net Assets							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	40,737,421	-	40,737,421
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	11,277,487	-	-	11,277,487
Expendable	-	(994,575)	-	2,468,036	3,523	-	1,476,984
Unrestricted	36,272,784	-	-	39,518,618	16,969,422	-	92,760,824
Total Net Assets	36,272,784	(994,575)	-	53,264,140	57,710,367	-	146,252,716
Total Liabilities and Net Assets	\$ 42,648,890	\$ (777,140)	\$ -	\$ 53,264,140	\$ 57,819,042	\$ 1,437,371	\$ 154,392,303

University of Missouri - System Administration
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				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	9,556	-	-	-	-	9,556
Net Student Fees	(9,556)	-	-	-	-	(9,556)
Federal Grants and Contracts	-	4,070,718	-	-	-	4,070,718
State and Local Grants and Contracts	-	3,280,819	-	-	-	3,280,819
Private Grants and Contracts	-	32,629	-	-	-	32,629
Sales and Services of Education Activities	1,777	-	-	-	-	1,777
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	21,153,665	-	-	-	-	21,153,665
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	8,396,443	(40,769)	-	-	-	8,355,675
Facilities & Administrative Cost Recovery	317,615	(323,926)	-	-	-	(6,311)
Total Operating Revenues	29,859,946	7,019,471	-	-	-	36,879,417
Operating Expenses:						
Salaries and Wages	30,495,479	334,574	-	-	-	30,830,053
Staff Benefits	9,144,607	90,527	-	-	-	9,235,134
Supplies, Services and Other Operating Expenses	24,850,894	7,546,183	-	(61,724)	1,428,644	33,763,997
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	2,584,046	-	-	-	(2,410,803)	173,242
Depreciation	-	-	-	-	8,459,044	8,459,044
Total Operating Expenses	67,075,026	7,971,284	-	(61,724)	7,476,885	82,461,471
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(37,215,080)	(951,813)	-	61,724	(7,476,885)	(45,582,054)
State Appropriations	14,511,624	623,749	-	-	-	15,135,373
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	(22,703,456)	(328,064)	-	61,724	(7,476,885)	(30,446,681)
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	17,302,114	88,396	-	3,327,756	615,008	21,333,275
Unrealized Gain/Loss	81,520	-	-	(4,020,060)	-	(3,938,540)
Private Gifts	52,728	117,305	-	145,229	-	315,262
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	12,866	-	12,866
Gain/Loss on Asset Disposal	140,270	-	-	-	(88,618)	51,652
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	17,576,633	205,701	-	(534,210)	526,390	17,774,514

University of Missouri - System Administration
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	-	-	-	360	-	360
Net Other Nonoperating Revenues (Expenses) before Transfers	17,576,633	205,701	-	(533,850)	526,390	17,774,874
Mandatory Transfers In (Out)	-	-	-	(251,625)	-	(251,625)
Non Mandatory Transfers In (Out)	(2,671,480)	-	-	3,000,000	(574,800)	(246,281)
Intra Fund Transfers In (Out)	8,956,358	(430,615)	-	261,352	-	8,787,095
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	23,861,510	(224,914)	-	2,475,878	(48,410)	26,064,064
Increase (Decrease) in Net Assets	1,158,054	(552,978)	-	2,537,602	(7,525,295)	(4,382,617)
Net Assets, Beginning of Year	35,114,730	(441,597)	-	50,726,539	65,235,661	150,635,333
Net Assets, End of Year	\$ 36,272,784	\$ (994,575)	\$ -	\$ 53,264,140	\$ 57,710,367	\$ 146,252,716

University of Missouri - System Administration

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	
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	9,556	-	-	-	-	9,556
Net Student Fees	(9,556)	-	-	-	-	(9,556)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	1,777	-	-	-	-	1,777
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxilliary Enterprises	-	-	21,153,665	-	-	21,153,665
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	8,185,202	-	-	528,856	-	8,714,059
Total Operating Revenues	8,177,424	-	21,153,665	528,856	-	29,859,946
Operating Expenses:						
Salaries and Wages	23,689,660	-	6,530,591	275,228	-	30,495,479
Staff Benefits	7,023,056	-	2,036,865	84,686	-	9,144,607
Supplies, Services and Other Operating Expenses	10,262,022	-	14,047,437	541,435	-	24,850,894
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	2,357,446	-	226,599	-	-	2,584,046
Depreciation	-	-	-	-	-	-
Total Operating Expenses	43,332,184	-	22,841,492	901,350	-	67,075,026
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	(35,154,760)	-	(1,687,827)	(372,494)	-	(37,215,080)
State Appropriations	14,511,624	-	-	-	-	14,511,624
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	(20,643,136)	-	(1,687,827)	(372,494)	-	(22,703,456)
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	17,062,429	-	239,685	-	-	17,302,114
Unrealized Gain/Loss	81,520	-	-	-	-	81,520
Private Gifts	28	-	52,700	-	-	52,728
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	139,325	-	945	-	-	140,270
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	17,283,302	-	293,330	-	-	17,576,633

University of Missouri - System Administration

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	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses) before Transfers	17,283,302	-	293,330	-	-	17,576,633
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(2,375,380)	-	(19,650)	(276,451)	-	(2,671,480)
Intra Fund Transfers In (Out)	8,087,419	-	397,745	471,194	-	8,956,358
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	22,995,341	-	671,425	194,743	-	23,861,510
Increase (Decrease) in Net Assets	2,352,206	-	(1,016,402)	(177,751)	-	1,158,054
Net Assets, Beginning of Year	18,101,042	-	16,770,265	243,423	-	35,114,730
Net Assets, End of Year	\$ 20,453,248	\$ -	\$ 15,753,864	\$ 65,672	\$ -	\$ 36,272,784

University of Missouri - System Administration
CURRENT FUNDS OPERATING REVENUES

For the Year Ending June 30, 2012

	Current Funds		Total Funds
	Unrestricted	Restricted	
Operating Revenues:			
Student Fees -			
Educational Fees	\$ -	\$ -	\$ -
Extension Credit Courses	-	-	-
Extension Non Credit Courses	-	-	-
Supplemental Fees	-	-	-
Instructional Computing Fees	-	-	-
Other Student Fees	-	-	-
Less: Scholarship Allowances	9,556	-	9,556
Net Student Fees	(9,556)	-	(9,556)
Federal Grants and Contracts -			
Department of:			
Agriculture	-	-	-
Commerce	-	-	-
Defense	-	-	-
Education	-	4,534,233	4,534,233
Energy	-	-	-
Health and Human Services - Public Health Service	-	(463,515)	(463,515)
Interior	-	-	-
Labor	-	-	-
Environmental Protection Agency	-	-	-
Transportation	-	-	-
Agency for International Development	-	-	-
National Aeronautics and Space Administration	-	-	-
National Endowment for the Arts/Humanities	-	-	-
National Science Foundation	-	-	-
Other Federal Agencies	-	-	-
Small Business Administration	-	-	-
Total Federal Grants and Contracts	-	4,070,718	4,070,718
State and Local Grants and Contracts	-	3,280,819	3,280,819
Private Grants and Contracts	-	32,629	32,629
Sales and Services of Education Activities	1,777	-	1,777
Auxiliary Enterprises -			
Patient Medical Services	-	-	-
Housing and Dining Services	-	-	-
Bookstores	-	-	-
Other Medical Services	-	-	-
Other Auxiliary Enterprises	21,153,665	-	21,153,665
Notes Receivable Interest Income, Net of Fees	-	-	-
Other Operating Revenues -			
F&A Recovery	317,615	(323,926)	(6,311)
Other	8,396,443	(40,769)	8,355,675
Total Operating Revenues	\$ 29,859,946	\$ 7,019,471	\$ 36,879,417

University of Missouri - System Administration
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
Educational & General (A)						
Instruction	\$ 466,822	\$ 139,924	\$ 136,802	\$ -	\$ -	\$ 743,547
Research	115,847	21,115	259,378	-	-	396,339
Public Service	512,967	137,110	7,764,425	-	-	8,414,501
Academic Support	648,231	210,848	4,646,172	-	-	5,505,251
Student Services (B)	1,025,677	317,655	654,403	-	-	1,997,735
Institutional Support (C)	21,138,647	6,250,131	6,883,436	-	-	34,272,215
Operation & Maintenance of Plant	391,272	121,486	362,470	-	-	875,229
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	24,299,462	7,198,269	20,707,087	-	-	52,204,818
Auxiliary Enterprises (E)	6,530,591	2,036,865	14,274,036	-	-	22,841,492
Total Current Funds Operating Expenses	30,830,053	9,235,134	34,981,122	-	-	75,046,310
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	(61,724)	-	-	(61,724)
Plant Funds (G)	-	-	(982,159)	-	-	(982,159)
Depreciation	-	-	-	-	8,459,044	8,459,044
Total Operating Expenses - All Funds	\$ 30,830,053	\$ 9,235,134	\$ 33,937,240	\$ -	\$ 8,459,044	\$ 82,461,471

- (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 - System Administration
AUXILIARY AND SERVICE OPERATIONS

As of June 30, 2012

	Net Assets July 1, 2011	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Assets June 30, 2012
AUXILIARIES:					
University Press	\$ (569,160)	\$ 881,004	\$ 1,273,135	\$ 378,185	\$ (583,104)
MOREnet Operations	12,978,628	19,660,280	19,573,197	292,295	13,358,005
eMINTS Operations	4,360,797	612,381	1,995,160	945	2,978,963
Total Auxiliaries	16,770,265	21,153,665	22,841,492	671,425	15,753,864
SERVICE OPERATIONS:					
Computing Services	(15,741)	-	432,353	441,194	(6,900)
Other Service Oper	259,164	528,856	468,997	(246,451)	72,572
Total Service Operations	\$ 243,423	\$ 528,856	\$ 901,350	\$ 194,743	\$ 65,672

University of Missouri - System Administration

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - FOR SELECT AUXILIARY OPERATIONS

For the Year Ending June 30, 2012

	MOREnet	eMints
Operating Revenues:		
Student Fees	\$ -	\$ -
Sales and Services of Auxiliary and Education Activities	-	-
Other Operating Revenues	19,660,280	612,381
Total Operating Revenues	19,660,280	612,381
Operating Expenses:		
Salaries and Wages	4,885,901	1,226,065
Staff Benefits	1,523,758	382,303
Cost of Goods Sold	-	-
Utilities	89,641	-
Supplies and Non Capital Equipment	2,533,062	139,267
Professional and Consulting Services	169,811	43,622
Other Departmental Operating Expense	10,371,023	203,902
Total Operating Expenses	19,573,197	1,995,160
Operating Income (Loss) before Other Nonoperating Revenues (Expenses) and Transfers	87,082	(1,382,779)
Other Nonoperating Revenues (Expenses) and Transfers:		
Investment and Endowment Income	239,685	-
Private Gifts	52,700	-
Interest Expense	-	-
Other Nonoperating Revenues and Expenses	-	945
Transfers	(90)	-
Net Other Nonoperating Revenues (Expenses) and Transfers	292,295	945
Increase (Decrease) in Net Assets	379,377	(1,381,834)
Net Assets, Beginning of Year	12,978,628	4,360,797
Net Assets, End of Year	\$ 13,358,005	\$ 2,978,963

University of Missouri - System Administration
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
Endowment Funds:							
Income Restricted -							
OWEN B LOONEY TRUST	\$ 65,448	\$ -	\$ (2,246)	\$ (1,859)	\$ -	\$ -	\$ 61,343
OLSON FUND FOR ARTS	584,380	-	(20,053)	(16,596)	-	-	547,731
LAW OF 1939 TUITION SCHLP FUND	10,924,385	-	208,859	(327,841)	-	(251,625)	10,553,779
STRICKLAND HIST PRIZE	10,780	-	(367)	(310)	(200)	-	10,303
GENERAL ENDOWMENT TRUST	12,159	-	-	64	-	-	12,223
ARTHUR UNGER PAPERS ENDOW WHMC	15,195	-	(521)	(432)	-	-	14,242
U-PRESS FOREVER ENDOWMENT	81,928	360	(2,075)	(2,347)	-	-	77,866
TOTAL INCOME RESTRICTED	11,694,275	360	183,597	(349,320)	(200)	(251,625)	11,277,487
Total Endowment Funds	11,694,275	360	183,597	(349,320)	(200)	(251,625)	11,277,487
Quasi Endowment Funds:							
Income Restricted -							
THOMAS JEFFERSON AWD	231,707	-	(7,951)	(6,580)	-	-	217,176
PRESIDENTIAL FACULTY AWARD	662,345	-	(16,878)	(18,982)	(24)	-	626,509
WEST HIST MAN GIFTS	121,727	-	(4,177)	(3,457)	-	-	114,093
TOTAL INCOME RESTRICTED	1,015,779	-	(29,006)	(29,019)	(24)	-	957,778
Income Unrestricted -							
CASH & CASH EQUIV	40,542	-	818	-	-	-	41,361
ACADEMIC PROG SUPP	23,462,664	-	448,491	(702,486)	-	-	23,208,668
BIRCH ENDOWMENT	105,862	-	-	557	-	-	106,419
HURWITZ ENDOWMENT FUND	443,102	-	-	2,330	-	-	445,432
KINSOLVING ENDOWMENT	354,189	-	-	1,863	-	-	356,051
WUNDERLICH ENDOWMENT	354,150	-	-	1,863	-	-	356,012
INVESTMENT INCOME STAB RESERVE	12,006,572	-	284,356	(286,253)	-	3,000,000	15,004,675
TOTAL INCOME UNRESTRICTED	36,767,079	-	733,665	(982,127)	-	3,000,000	39,518,618
Total Quasi Endowment Funds	37,782,859	-	704,660	(1,011,147)	(24)	3,000,000	40,476,395
Unitrust, Life Income and Charitable Gift Funds:							
Unitrust Funds -							
WOMBLES UNITRUST	-	-	-	-	-	-	-
TOTAL UNITRUST FUNDS	-	-	-	-	-	-	-
Life Income Funds -							
TOTAL LIFE INCOME FUNDS	-	-	-	-	-	-	-
Charitable Gift Annuity Funds -							
CHARITABLE GFT ANNUITY RESERVE	1,249,405	145,229	-	(220,093)	(74,366)	261,352	1,510,258
TOTAL CHARITABLE GIFT ANNUITY FUNDS	1,249,405	145,229	-	(220,093)	(74,366)	261,352	1,510,258
Total Unitrust, Life Income & Charitable Gift Funds	1,249,405	145,229	-	(220,093)	(74,366)	261,352	1,510,258
Total Endowment & Similar Funds	\$ 50,726,539	\$ 145,589	\$ 888,256	\$ (1,580,561)	\$ (74,590)	\$ 3,009,727	\$ 53,264,141

University of Missouri - System Administration
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
Restricted:									
JORDAN FOUNDATION GIFTS	A8500	\$ 15,739	\$ -	\$ -	\$ 234	\$ -	\$ 12,976	\$ -	\$ 2,997
WHMC CAPITAL GIFTS	A8501	526	-	-	-	-	-	-	526
STATE OF MO - MOHELA PROJECTS	C8130	2,624,838	-	-	-	-	-	(2,624,838)	-
TOTAL RESTRICTED		2,641,104	-	-	234	-	12,976	(2,624,838)	3,523
Unrestricted:									
UNSPECIFIED PROGRAM	0	8,300,817	-	-	614,774	-	1,579,411	3,120,236	10,456,417
INVESTMENT INCOME STAB RESERVE	A1066	3,000,000	-	-	-	-	-	(3,000,000)	-
FPD VEHICLE REPLACEMENT	A8767	65,127	-	-	8,000	-	17,860	-	55,267
RECORDS MNGT EQUIP RESERVE	A8768	138,973	-	-	-	-	-	5,000	143,973
PHOTOCOPY EQUIP RES	A8770	66,645	-	-	-	-	13,645	5,000	58,000
2910 LEMONE BLDG RESERVE	A8771	593,724	-	-	-	-	14,227	53,000	632,497
UNSPECIFIED PLANT PROJECTS	A8855	2,382,741	-	-	-	-	1,040,471	95,795	1,438,064
RECORDS CENTER BLDG RESERVE	A8857	537,623	-	-	-	-	-	66,062	603,685
PROVIDENCE POINT REMODEL	A8878	44,820	-	-	-	-	149,762	104,942	-
SURPLUS PROPERTY PROJECTS	A8879	295,735	-	-	-	-	-	-	295,735
UMOT NGN PLANT	A8888	467,812	-	-	-	-	5,796	97,193	559,209
TELEPRESENCE PLANT	A8889	166,931	-	-	-	-	-	266,513	433,444
PS FINANCE EXPANSION	A8890	86,746	-	-	-	-	(85,766)	10,120	182,632
PS HR EXPANSION	A8891	500,293	-	-	-	-	-	4,810	505,103
ORACLE DB EXPANSION	A8892	(27,579)	-	-	-	-	108,675	136,254	-
EQUIP SERVER REPLACEMENT/DEPR	A8893	636,667	-	-	-	-	151,573	554,899	1,039,993
F&PD RESERVE	A8894	100,000	-	-	-	-	-	-	100,000
U HALL MOVE AND REMODELING PDJ	A8895	-	-	-	-	-	11,702	11,702	-
PS STUDENT ADMIN EXPANSION	A8992	-	-	-	-	-	-	112,728	112,728
VP IT PLANT – DISASTER RECOVER	A8994	-	-	-	-	-	53,109	53,109	-
VP IT EPORTAL PLANT	A8995	-	-	-	-	-	-	258,348	258,348
HYPERION SERVER REPL/DEPR	A8996	-	-	-	-	-	-	94,328	94,328
TOTAL UNRESTRICTED		17,357,075	-	-	622,774	-	3,060,465	2,050,037	16,969,422
Total Unexpended Plant Funds		\$ 19,998,179	\$ -	\$ -	\$ 623,008	\$ -	\$ 3,073,441	\$ (574,800)	\$ 16,972,945

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

	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012
Capital Assets:				
Building	\$ 21,444,058	\$ -	\$ -	\$ 21,444,058
Land	3,840,896	-	-	3,840,896
Infrastructure	371,550	-	-	371,550
Equipment	79,548,508	2,387,097	(693,942)	81,241,663
Software	7,429,289	1,668,503	-	9,097,792
Art & Museum Objects	7,361	-	-	7,361
	-			
Total Capital Assets	112,641,661	4,055,600	(693,942)	116,003,319
Less Accumulated Depreciation:				
Building	13,794,694	389,448	-	14,184,142
Infrastructure	371,550	-	-	371,550
Equipment	53,120,027	7,683,198	(597,325)	60,205,900
Software	117,907	386,398	-	504,305
Total Accumulated Depreciation	67,404,179	8,459,044	(597,325)	75,265,898
Total Investment in Plant Capital Assets, Net	\$ 45,237,483	\$ (4,403,444)	\$ (96,618)	\$ 40,737,421

University of Missouri - System Administration

FUNDS HELD FOR OTHERS

As of June 30, 2012

	Balance July 1, 2011	Deposits	Withdrawals	Balance June 30, 2012
ALUMNI ALLIANCE LEGIS DAY	\$ 26,425	\$ 20,250	\$ 12,283	\$ 34,392
MOBIUS OPERATIONS	-	(1,500)	(896)	(604)
MOBIUS IT OPERATIONS	(1,220,844)	-	-	(1,220,844)
ANNUAL MOBIUS CONFERENCE	30,701	-	-	30,701
MOBIUS DELIVERY SERVICE	(2,196,445)	-	-	(2,196,445)
MOBIUS RESERVES	513,703	-	-	513,703
MOBIUS PAYROLL (POST SPLIT)	2,820,651	698,625	708,523	2,810,753
CONSORTIUM FOR SCHOOL NETWORKI	-	824	63	760
GPN CONSORTIUM	615,841	1,411,390	1,366,656	660,575
ACCOUNTS PAYABLE AUDIT	(1,526)	-	-	(1,526)
MRP CONTRACTORS ESCROW	12,000	-	-	12,000
EMPLOYEE WITHHOLDING - AGENCY	(1,293)	-	-	(1,293)
CACUBO NEWSLETTER	(219)	-	1	(219)
CONTRACTOR DEPOSITS	53,200	-	29,000	24,200
UNIV OF MO SPECIAL TRUST	28	1,500	-	1,528
STATE HIST SOC FY EVEN	258,505	1,858,350	1,984,846	132,009
ACCR VAC/AP PCS 4.1	(41,714)	-	14,279	(55,993)
VACATION PAY ACCRUAL AGEN	(96,064)	-	59,899	(155,963)
OPERATING REVENUES	12,034	(12,034)	-	-
AGENCY ACCOUNTS PAYABLE	(1,168)	-	-	(1,168)
LIPSCOMB LOAN CLEARING	(60)	-	-	(60)
LIPSCOMB LOAN FD - ALL CAMPUS	527,458	57,796	46,250	539,004
TOTAL AGENCY FUNDS	\$ 1,311,213	\$ 4,035,202	\$ 4,220,904	\$ 1,125,511

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