

2015 Financial Report and Supplemental Schedules



System
Administration

STATEMENT OF NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2015	2014	2013	2012
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 2,318	\$ 1,019	\$ 1,403	\$ 3,047
Investment in Treasury General Pool	65,497	65,587	53,433	50,682
Short-Term Investments	165	161	360	410
Accounts Receivable, Net	19,431	10,627	5,817	6,077
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Inventories	-	-	27	257
Prepaid Expenses and Other Current Assets	909	637	3,268	1,207
Total Current Assets	88,320	78,031	64,308	61,680
Noncurrent Assets				
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-
Long-Term Investments	46,179	51,494	61,099	51,975
Capital Assets, Net	37,594	35,501	38,803	40,737
Total Noncurrent Assets	83,773	86,995	99,902	92,712
Total Assets	\$ 172,093	\$ 165,026	\$ 164,210	\$ 154,392
Liabilities				
Current Liabilities				
Accounts Payable	\$ 6,042	\$ 8,503	\$ 2,416	\$ 2,688
Accrued Liabilities	3,372	3,086	3,027	3,004
Deferred Revenue	2,054	1,730	1,335	457
Funds Held for Others	1,318	902	918	1,137
Collateral Held for Securities Lending	-	-	-	-
Current Portion of Long-Term Debt	-	-	-	-
Long-Term Debt Subject to Remarketing	-	-	-	-
Total Current Liabilities	12,786	14,221	7,696	7,286
Noncurrent Liabilities				
Long-Term Debt	-	-	-	-
Other Noncurrent Liabilities	1,297	1,115	970	853
Total Noncurrent Liabilities	1,297	1,115	970	853
Total Liabilities	14,083	15,336	8,666	8,139
Net Position				
Invested in Capital Assets, Net of Debt	37,594	35,501	38,804	40,738
Restricted				
Nonexpendable -				
Endowment	42	41	12,360	11,278
Expendable -				
Scholarship, Research, Instruction & Other	1,910	2,384	3,080	1,473
Loans	-	-	-	-
Capital Projects	4	4	3	3
Unrestricted	118,460	111,760	101,297	92,761
Total Net Position	158,010	149,690	155,544	146,253
Total Liabilities & Net Position	\$ 172,093	\$ 165,026	\$ 164,210	\$ 154,392

CHANGES IN NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2015	2014	2013	2012
Operating Revenues				
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	60	13	13	10
Net Tuition and Fees	(60)	(13)	(13)	(10)
Federal Grants and Contracts	(1)	488	2,149	4,071
State and Local Grants and Contracts	-	-	55	3,281
Private Grants and Contracts	-	-	-	33
Sales and Services of Educational Activities	414	220	190	2
Auxiliary Enterprises -				
Patient Medical Services, Net	-	-	-	-
Housing and Dining Services, Net	-	-	-	-
Bookstores	-	-	-	-
Other Auxiliary Enterprises, Net	30,898	26,305	25,466	21,154
Other Operating Revenues	8,693	10,405	6,837	8,349
Total Operating Revenues	39,944	37,405	34,684	36,880
Operating Expenses				
Salaries and Wages	35,105	30,846	30,538	30,830
Benefits	11,591	10,322	9,828	9,235
Supplies, Services and Other Operating Expenses	20,739	30,593	26,164	33,937
Scholarships and Fellowships	-	-	-	-
Depreciation	5,611	5,775	6,187	8,459
Total Operating Expenses	73,046	77,536	72,717	82,461
Operating Loss before State Appropriation	(33,102)	(40,131)	(38,033)	(45,581)
State Appropriations	15,684	14,134	14,124	15,136
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	(17,418)	(25,997)	(23,909)	(30,445)
Nonoperating Revenues (Expenses)				
Federal Appropriations	-	-	-	-
Federal Pell Grants	-	-	-	-
Investment & Endowment Inc (Losses), Net	18,697	25,285	24,860	17,395
Private Gifts	368	450	535	315
Interest Expense	-	-	-	-
Other Nonoperating Revenues (Expenses)	24,528	(447)	(315)	65
Net Nonoperating Revenues (Expenses)	43,593	25,288	25,080	17,775
Income (Loss) before Capital Contributions, Additions to Permanent Endowments and Extraordinary Items	26,175	(709)	1,171	(12,670)
State Capital Appropriations	-	-	-	-
Capital Gifts and Grants	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	-
Mandatory Transfers In (Out)	14	-	(299)	(252)
Non Mandatory Transfers In (Out)	(473)	(51)	(817)	(246)
Intra Fund Transfers In (Out)	(17,396)	(5,094)	9,236	8,787
Increase (Decrease) in Net Position	8,320	(5,854)	9,291	(4,381)
Net Position, Beginning of Year	149,690	155,544	146,253	150,634
Cumulative Effect of Change in Accounting Principles	-	-	-	-
Net Position, Beginning of Year, as Adjusted	149,690	155,544	146,253	150,634
Net Position, End of Year	\$ 158,010	\$ 149,690	\$ 155,544	\$ 146,253

University of Missouri - System Administration
STATEMENT OF NET POSITION - BY FUND
As of June 30, 2015

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Assets							
Current Assets:							
Cash in Bank	\$ 2,909	\$ -	\$ -	\$ 2,313,223	\$ -	\$ 2,036	\$ 2,318,168
Investment in Treasury General Pool	32,717,443	424,021	-	8,615,955	22,274,360	1,465,162	65,496,941
Short Term Investments	-	-	-	164,688	-	0	164,688
Investment of Cash Collateral	-	-	-	-	-	-	-
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	-	-	-	-	-	-
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	19,375,799	-	-	-	-	55,419	19,431,218
Investment Settlements Receivable	-	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Prepaid Expenses	908,832	-	-	-	-	-	908,832
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Current Assets	53,004,983	424,021	-	11,093,866	22,274,360	1,522,617	88,319,848
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	639,350	-	-	42,710,775	2,828,141	562	46,178,829
Capital Assets, net	-	-	-	-	37,594,399	-	37,594,399
Total Noncurrent Assets	639,350	-	-	42,710,775	40,422,540	562	83,773,228
Deferred Outflow of Resources	-	-	-	-	-	-	-
Total Assets	\$ 53,644,333	\$ 424,021	\$ -	\$ 53,804,642	\$ 62,696,901	\$ 1,523,179	\$ 172,093,076
Liabilities							
Current Liabilities:							
Accounts Payable	\$ 2,660,650	\$ 129,127	\$ -	\$ -	\$ 3,252,056	\$ 276	\$ 6,042,110
Accrued Payroll	342,644	-	-	-	-	24,999	367,642
Accrued Vacation	4,126,461	1,965	-	-	-	172,991	4,301,417
Accrued Interest Payable	0	-	-	-	-	-	0
Accrued Self-Insurance Claims	-	-	-	-	-	-	-
Deferred Revenue, Current	2,046,853	-	-	-	-	6,668	2,053,521
Payroll Withholdings and Other Employee Benefits	-	-	-	-	-	20,294	20,294
Funds Held for Others	-	-	-	-	-	1,297,952	1,297,952
Investment Settlements Payable	-	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	-	-	-	-
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-

University of Missouri - System Administration
STATEMENT OF NET POSITION - BY FUND
As of June 30, 2015

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Total Current Liabilities	9,176,608	131,092	-	-	3,252,056	1,523,179	14,082,936
Noncurrent Liabilities:							
Deferred Revenue	-	-	-	-	-	-	-
Derivative Instrument Liability	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-
Other Post Employment Benefits Liability	-	-	-	-	-	-	-
Net Pension Liability	-	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-	-
Deferred Inflow of Resources	-	-	-	-	-	-	-
Total Liabilities	9,176,608	131,092	-	-	3,252,056	1,523,179	14,082,936
Net Position							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	37,594,399	-	37,594,399
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	42,299	-	-	42,299
Expendable	-	292,929	-	1,616,606	3,632	-	1,913,167
Unrestricted	44,467,724	-	-	52,145,737	21,846,813	-	118,460,274
Total Net Position	44,467,724	292,929	-	53,804,642	59,444,844	-	158,010,140
Total Liabilities and Net Position	\$ 53,644,333	\$ 424,021	\$ -	\$ 53,804,642	\$ 62,696,901	\$ 1,523,179	\$ 172,093,076

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND
For the Year Ending June 30, 2015

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	59,858	-	-	-	-	59,858
Net Student Fees	(59,858)	-	-	-	-	(59,858)
Federal Grants and Contracts	-	(620)	-	-	-	(620)
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	413,647	-	-	-	-	413,647
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	(779)	-	-	-	-	(779)
Other Auxiliary Enterprises	30,898,716	-	-	-	-	30,898,716
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	8,643,788	6,048	-	43,355	-	8,693,191
Facilities & Administrative Cost Recovery	(140)	140	-	-	-	-
Total Operating Revenues	39,895,374	5,568	-	43,355	-	39,944,297
Operating Expenses:						
Salaries and Wages	35,028,833	76,437	-	-	-	35,105,270
Staff Benefits	11,578,009	12,541	-	-	-	11,590,550
Supplies, Services and Other Operating Expenses	18,705,859	683,687	-	49,199	1,362,165	20,800,910
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	591,240	-	-	-	(653,370)	(62,130)
Depreciation	-	-	-	-	5,611,497	5,611,497
Total Operating Expenses	65,903,941	772,665	-	49,199	6,320,292	73,046,097
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(26,008,567)	(767,098)	-	(5,844)	(6,320,292)	(33,101,800)
State Appropriations	14,812,488	871,774	-	-	-	15,684,262
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	(11,196,079)	104,676	-	(5,844)	(6,320,292)	(17,417,538)
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds Interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	18,107,734	128,647	-	3,313,010	(51,055)	21,498,335
Unrealized Gain/Loss	-	-	-	(2,801,647)	-	(2,801,647)
Private Gifts	32,500	102,947	-	232,702	-	368,149
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	(346,396)	-	(346,396)
Gain/Loss on Asset Disposal	13,804	-	-	-	(111,545)	(97,741)
Other Nonoperating Revenues (Expenses)	24,972,280	-	-	-	-	24,972,280
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	43,126,317	231,594	-	397,668	(162,600)	43,592,980

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND
For the Year Ending June 30, 2015

	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	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses) before Transfers	43,126,317	231,594	-	397,668	(162,600)	43,592,980
Mandatory Transfers In (Out)	-	-	-	-	14,250	14,250
Non Mandatory Transfers In (Out)	(7,395,289)	(392,253)	-	-	7,314,624	(472,918)
Intra Fund Transfers In (Out)	(18,266,453)	(156,632)	-	-	1,026,856	(17,396,230)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	17,464,575	(317,290)	-	397,668	8,193,129	25,738,082
Increase (Decrease) in Net Assets	6,268,496	(212,614)	-	391,825	1,872,837	8,320,544
Net Position, Beginning of Year	38,199,228	505,543	-	53,412,817	57,572,007	149,689,595
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	38,199,228	505,543	-	53,412,817	57,572,007	149,689,595
Net Position, End of Year	\$ 44,467,724	\$ 292,929	\$ -	\$ 53,804,642	\$ 59,444,844	\$ 158,010,140

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - UNRESTRICTED CURRENT FUNDS ONLY
For the Year Ending June 30, 2015

	Unrestricted Current Funds					Total Unrestricted Current Funds
	General Operating - Funds 0000, 0025 and Fund 0090	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	59,858	-	-	-	-	59,858
Net Student Fees	(59,858)	-	-	-	-	(59,858)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	413,647	-	-	-	-	413,647
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	(779)	-	-	-	-	(779)
Other Auxilliary Enterprises	-	-	30,898,716	-	-	30,898,716
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	8,419,684	-	-	223,964	-	8,643,648
Total Operating Revenues	8,772,694	-	30,898,716	223,964	-	39,895,374
Operating Expenses:						
Salaries and Wages	29,028,273	-	5,587,606	412,954	-	35,028,833
Staff Benefits	9,508,535	-	1,925,920	143,553	-	11,578,009
Supplies, Services and Other Operating Expenses	(3,106,014)	-	21,398,939	412,934	-	18,705,859
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	265,196	-	326,044	-	-	591,240
Depreciation	-	-	-	-	-	-
Total Operating Expenses	35,695,990	-	29,238,510	969,442	-	65,903,941
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	(26,923,296)	-	1,660,207	(745,478)	-	(26,008,567)
State Appropriations	14,812,488	-	-	-	-	14,812,488
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	(12,110,808)	-	1,660,207	(745,478)	-	(11,196,079)
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	18,065,365	-	42,369	-	-	18,107,734
Unrealized Gain/Loss	-	-	-	-	-	-
Private Gifts	-	-	32,500	-	-	32,500
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	1,696	-	526	11,582	-	13,804
Other Nonoperating Revenues (Expenses)	24,972,280	-	-	-	-	24,972,280
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	43,039,340	-	75,395	11,582	-	43,126,317

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - UNRESTRICTED CURRENT FUNDS ONLY
For the Year Ending June 30, 2015

	Unrestricted Current Funds					Total Unrestricted Current Funds
	General Operating - Funds 0000, 0025 and Fund 0090	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	43,039,340	-	75,395	11,582	-	43,126,317
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(3,291,855)	-	(4,073,434)	(30,000)	-	(7,395,289)
Intra Fund Transfers In (Out)	(17,891,196)	-	(995,452)	620,195	-	(18,266,453)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	21,856,289	-	(4,993,491)	601,777	-	17,464,575
Increase (Decrease) in Net Assets	9,745,481	-	(3,333,284)	(143,701)	-	6,268,496
Net Position, Beginning of Year	23,764,196	-	14,520,617	(85,585)	-	38,199,228
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	23,764,196	-	14,520,617	(85,585)	-	38,199,228
Net Position, End of Year	\$ 33,509,678	\$ -	\$ 11,187,333	\$ (229,287)	\$ -	\$ 44,467,724

University of Missouri - System Administration

CURRENT FUNDS OPERATING REVENUES

For the Year Ending June 30, 2015

	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	59,858	-	59,858
Net Student Fees	(59,858)	-	(59,858)
Federal Grants and Contracts -			
Department of:			
Agriculture	-	-	-
Commerce	-	-	-
Defense	-	-	-
Education	-	(652)	(652)
Energy	-	-	-
Health and Human Services - Public Health Service	-	-	-
Interior	-	-	-
Labor	-	-	-
Environmental Protection Agency	-	-	-
Transportation	-	-	-
Agency for International Development	-	-	-
National Aeronautics and Space Administration	-	-	-
National Endowment for the Arts/Humanities	-	-	-
National Science Foundation	-	32	32
Other Federal Agencies	-	-	-
Small Business Administration	-	-	-
Total Federal Grants and Contracts	-	(620)	(620)
State and Local Grants and Contracts	-	-	-
Private Grants and Contracts	-	-	-
Sales and Services of Education Activities	413,647	-	413,647
Auxiliary Enterprises -			
Patient Medical Services	-	-	-
Housing and Dining Services	-	-	-
Bookstores	-	-	-
Other Medical Services	(779)	-	(779)
Other Auxiliary Enterprises	30,898,716	-	30,898,716
Notes Receivable Interest Income, Net of Fees	-	-	-
Other Operating Revenues -			
F&A Recovery	(140)	140	-
Other	8,643,788	6,048	8,649,836
Total Operating Revenues	\$ 39,895,374	\$ 5,568	\$ 39,900,942

University of Missouri - System Administration
OPERATING EXPENSES BY OBJECT MATRIX
For the Year Ending June 30, 2015

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ 31,115	\$ 634	\$ 26,293	\$ -	\$ -	\$ 58,042
Research	274,392	34,318	563,504	-	-	872,213
Public Service	215,542	73,306	785,681	-	-	1,074,530
Academic Support	163,711	40,290	1,058,760	-	-	1,262,761
Student Services (B)	1,091,512	381,118	624,378	-	-	2,097,008
Institutional Support (C)	27,526,634	9,060,239	(5,311,042)	-	-	31,275,831
Operation & Maintenance of Plant	214,759	74,724	508,229	-	-	797,712
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	29,517,664	9,664,629	(1,744,197)	-	-	37,438,097
Auxiliary Enterprises (E)	5,587,606	1,925,920	21,724,984	-	-	29,238,510
Total Current Funds Operating Expenses	35,105,270	11,590,550	19,980,787	-	-	66,676,606
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	49,199	-	-	49,199
Plant Funds (G)	-	-	708,795	-	-	708,795
Depreciation	-	-	-	-	5,611,497	5,611,497
Total Operating Expenses - All Funds	\$ 35,105,270	\$ 11,590,550	\$ 20,738,780	\$ -	\$ 5,611,497	\$ 73,046,097

(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 - 0443, 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, 2015

	Net Position July 1, 2014	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Position June 30, 2015
AUXILIARIES:					
MOREnet Operations	\$ 14,520,317	\$ 30,899,016	\$ 29,238,500	\$ (4,993,491)	\$ 11,187,343
eMINTS Operations	300	(300)	-	-	-
Miscellaneous Other Auxiliarie	-	-	10	-	(10)
Total Auxiliaries	14,520,617	30,898,716	29,238,510	(4,993,491)	11,187,333
SERVICE OPERATIONS:					
Computing Services	(24,261)	-	594,113	590,195	(28,179)
Other Service Oper	(61,324)	223,964	375,329	11,582	(201,107)
Total Service Operations	\$ (85,585)	\$ 223,964	\$ 969,442	\$ 601,777	\$ (229,287)

University of Missouri - System Administration

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

For the Year Ending June 30, 2015

	MOREnet	eMints
Operating Revenues:		
Student Fees	\$ -	\$ -
Sales and Services of Auxiliary and Education Activities	-	-
Other Operating Revenues	30,899,016	(300)
Total Operating Revenues	30,899,016	(300)
Operating Expenses:		
Salaries and Wages	5,587,606	-
Staff Benefits	1,925,920	-
Cost of Goods Sold	-	-
Utilities	63,130	-
Supplies and Non Capital Equipment	2,089,445	-
Professional and Consulting Services	483,194	-
Other Departmental Operating Expense	19,089,204	-
Total Operating Expenses	29,238,500	-
Operating Income (Loss) before Other Nonoperating Revenues (Expenses) and Transfers	1,660,517	(300)
Other Nonoperating Revenues (Expenses) and Transfers:		
Investment and Endowment Income	42,369	-
Private Gifts	32,500	-
Interest Expense	-	-
Other Nonoperating Revenues and Expenses	526	-
Transfers	(5,068,886)	-
Net Other Nonoperating Revenues (Expenses) and Transfers	(4,993,491)	-
Increase (Decrease) in Net Position	(3,332,974)	(300)
Net Position, Beginning of Year	14,520,317	300
Net Position, End of Year	\$ 11,187,343	\$ -

University of Missouri - System Administration
ENDOWMENT AND SIMILAR FUNDS
As of June 30, 2015

	Balance July 1, 2014	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2015
Endowment Funds:							
Income Restricted -							
STRICKLAND HIST PRIZE	\$ 12,177	\$ -	\$ (469)	\$ 108	\$ -	\$ -	\$ 11,816
GENERAL ENDOWMENT TRUST	12,389	-	(182)	80	-	-	12,288
ARTHUR UNGER PAPERS ENDOW WHMC	16,833	1,891	(709)	180	-	-	18,195
TOTAL INCOME RESTRICTED	41,400	1,891	(1,360)	368	-	-	42,299
Total Endowment Funds	41,400	1,891	(1,360)	368	-	-	42,299
Quasi Endowment Funds:							
Income Restricted -							
WEST HIST MAN GIFTS	134,848	-	(5,200)	1,196	-	-	130,845
TOTAL INCOME RESTRICTED	134,848	-	(5,200)	1,196	-	-	130,845
Income Unrestricted -							
OWEN B LOONEY TRUST	72,503	-	(2,796)	643	-	-	70,350
CASH & CASH EQUIV	41,464	41,464	-	-	41,464	-	41,464
ACADEMIC PROG SUPP	30,410,187	-	305,269	283,839	-	-	30,999,296
SYSTEM ESTATE DISTRIBUTION	170,016	(169,830)	(186)	-	-	-	0
BIRCH ENDOWMENT	110,956	-	(4,279)	985	-	-	107,662
HURWITZ ENDOWMENT FUND	464,423	-	(17,909)	4,121	-	-	450,635
KINSOLVING ENDOWMENT	371,232	-	(14,315)	3,294	-	-	360,210
WUNDERLICH ENDOWMENT	371,191	-	(14,314)	3,293	-	-	360,171
INVESTMENT INCOME STAB RESERVE	19,481,342	-	201,211	73,396	-	-	19,755,949
TOTAL INCOME UNRESTRICTED	51,493,313	(128,366)	452,683	369,571	41,464	-	52,145,737
Total Quasi Endowment Funds	51,628,162	(128,366)	447,483	370,768	41,464	-	52,276,582
Unitrust, Life Income and Charitable Gift Funds:							
Unitrust Funds -							
WOMBLES UNITRUST	(0)	-	-	-	-	-	(0)
TOTAL UNITRUST FUNDS	(0)	-	-	-	-	-	(0)
Life Income Funds -							
TOTAL LIFE INCOME FUNDS	-	-	-	-	-	-	-
Charitable Gift Annuity Funds -							
CHARITABLE GFT ANNUITY RESERVE	1,743,256	402,532	(7,549)	(298,346)	354,131	-	1,485,762
TOTAL CHARITABLE GIFT ANNUITY FUNDS	1,743,256	402,532	(7,549)	(298,346)	354,131	-	1,485,762
Total Unitrust, Life Income & Charitable Gift Funds	1,743,255	402,532	(7,549)	(298,346)	354,131	-	1,485,761
Total Endowment & Similar Funds	\$ 53,412,817	\$ 276,057	\$ 438,573	\$ 72,789	\$ 395,595	\$ -	\$ 53,804,642

University of Missouri - System Administration
RESTRICTED AND UNRESTRICTED PLANT FUNDS

As of June 30, 2015

	Program Code	Balance July 1, 2014	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2015
Restricted:									
JORDAN FOUNDATION GIFTS	A8500	\$ 3,075	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ 3,106
WHMC CAPITAL GIFTS	A8501	526	-	-	-	-	-	-	526
TOTAL RESTRICTED		3,601	-	-	31	-	-	-	3,632
Unrestricted:									
UNSPECIFIED PROGRAM	0	12,304,066	-	-	(51,086)	-	6,523,058	5,896,243	11,626,165
MEDICAL BENEFITS	A8700	-	-	-	-	-	-	-	-
FPD VEHICLE REPLACEMENT	A8767	30,048	-	-	-	-	-	-	30,048
RECORDS MNGT EQUIP RESERVE	A8768	152,415	-	-	-	-	-	4,993	157,408
PHOTOCOPY EQUIP RES	A8770	63,000	-	-	-	-	-	10,000	73,000
2910 LEMONE BLDG RESERVE	A8771	705,523	-	-	-	-	11,388	53,000	747,135
UNSPECIFIED PLANT PROJECTS	A8855	2,136,426	-	-	-	-	260,494	1,077,122	2,953,054
RECORDS CENTER BLDG RESERVE	A8857	735,809	-	-	-	-	-	66,062	801,871
PROVIDENCE POINT REMODEL	A8878	(30,995)	-	-	-	-	-	30,995	-
SURPLUS PROPERTY PROJECTS	A8879	272,217	-	-	-	-	-	-	272,217
UMOT NGN PLANT	A8888	837,847	-	-	-	-	807,332	-	30,515
TELEPRESENCE PLANT	A8889	1,037,731	-	-	-	-	472,234	368,902	934,398
PS FINANCE EXPANSION	A8890	283,648	-	-	-	-	20,240	20,240	283,648
PS HR EXPANSION	A8891	505,103	-	-	-	-	-	-	505,103
ORACLE DB EXPANSION	A8892	245,940	-	-	-	-	-	122,970	368,910
EQUIP SERVER REPLACEMENT/DEPR	A8893	1,514,683	-	-	-	-	173,437	427,171	1,768,416
F&PD RESERVE	A8894	70,000	-	-	-	-	-	-	70,000
PS STUDENT ADMIN EXPANSION	A8992	206,668	-	-	-	-	-	-	206,668
VP IT EPORTAL PLANT	A8995	462,511	-	-	-	-	-	169,010	631,521
HYPERION SERVER REPL/DEPR	A8996	282,984	-	-	-	-	256,613	45,834	72,205
VP IT FIM PLANT	A9000	108,402	-	-	-	-	-	(99)	108,303
VP IT O365 PLANT	A9008	142,943	-	-	-	-	-	-	142,943
VP IT EDISCOVERY PLANT	A9029	-	-	-	-	-	-	63,286	63,286
TOTAL UNRESTRICTED		22,066,967	-	-	(51,086)	-	8,524,797	8,355,729	21,846,813
Total Unexpended Plant Funds		\$ 22,070,568	\$ -	\$ -	\$ (51,055)	\$ -	\$ 8,524,797	\$ 8,355,729	\$ 21,850,445

University of Missouri - System Administration
INVESTMENT IN PLANT CAPITAL ASSETS
For the Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Capital Assets:				
Building	\$ 21,444,058	\$ -	\$ -	\$ 21,444,058
Land	3,840,896	-	-	3,840,896
Infrastructure	371,550	988,584	-	1,360,135
Equipment	79,572,329	6,551,317	(3,228,083)	82,895,563
Software	11,064,307	276,100	-	11,340,408
Art & Museum Objects	7,361	-	-	7,361
Construction In Progress	-	-	-	-
Total Capital Assets	117,666,095	7,816,002	(3,228,083)	120,888,420
Less Accumulated Depreciation:				
Building	14,963,038	389,448		15,352,486
Infrastructure	371,550	26,353		397,903
Equipment	63,680,400	4,021,747	(3,116,533)	64,585,614
Software	1,784,073	1,173,949	(5)	2,958,018
Total Accumulated Depreciation	78,862,598	5,611,497	(3,116,538)	83,294,021
Total Investment in Plant Capital Assets, Net	\$ 38,803,497	\$ 2,204,505	\$ (111,545)	\$ 37,594,399

University of Missouri - System Administration

FUNDS HELD FOR OTHERS

As of June 30, 2015

	Balance July 1, 2014	Deposits	Withdrawals	Balance June 30, 2015
ALUMNI ALLIANCE	\$ 37,833	\$ 20,000	\$ 13,269	\$ 44,564
MOBIUS PAYROLL (POST SPLIT)	(82,697.94)	82,920.53	222.59	(0.00)
CONSORTIUM FOR SCHOOL NETWORKI	6,910.69	15,482.71	1,260.00	21,133.40
GPN CONSORTIUM	552,323.20	1,521,540.80	1,373,850.71	700,013.29
MSAC APPROPRIATIONS	545.19	50.00	275.23	319.96
COMSHEBO TREASURY	0.00	1,011.91	0.00	1,011.91
CONTRACTOR DEPOSITS	15,665.40	0.00	3,711.40	11,954.00
UNIV OF MO SPECIAL TRUST	2,598.73	56,487.13	55,262.13	3,823.73
PATENT DISTR & SERVICE OPER	4,580.61	0.00	0.00	4,580.61
STATE HIST SOC FY EVEN	33,962.36	2,288,228.45	2,229,285.09	92,905.72
ACCR VAC/AP PCS 4.1	(61,073.92)	0.00	(61,073.92)	-
VACATION PAY ACCRUAL AGEN	(197,558.95)	0.00	(24,568.26)	(172,990.69)
AGENCY ACCOUNTS PAYABLE	(1,168.20)	0.00	0.00	(1,168.20)
LIPSCOMB LOAN CLEARING	(60.00)	0.00	0.00	(60.00)
LIPSCOMB LOAN FD - ALL CAMPUS	580,478.50	55,883.45	44,497.57	591,864.38
TOTAL AGENCY FUNDS	\$ 892,339	\$ 4,041,605	\$ 3,635,992	\$ 1,297,952