

2012 Financial Report and Supplemental Schedules



STATEMENT OF NET ASSETS

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2012	2011	2010	2009
Assets				
Current Assets				
Cash and Cash Equivalents	\$ (44,123)	\$ 142,788	\$ 187,489	\$ 169,890
Investment in Treasury General Pool	566,768	(1,017,001)	(817,446)	(569,131)
Short-Term Investments	9,288	242,877	144,548	127,572
Accounts Receivable, Net	143	139	124	119
Pledges Receivable, Net	-	-	-	-
Investment Settlements Receivable	31,448	15,634	6,200	15,800
Inventories	-	-	-	-
Prepaid Expenses and Other Current Assets	-	-	-	-
Due From Other Funds	47,971	48,342	49,715	51,100
Total Current Assets	611,495	(567,221)	(429,370)	(204,650)
Noncurrent Assets				
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	(14,278)	-	-	-
Deferred Charges and Other Assets	-	1,524	-	-
Long-Term Investments	(63,885)	1,208,749	1,002,374	615,703
Capital Assets, Net	16,150	-	-	-
Total Noncurrent Assets	(62,013)	1,210,273	1,002,374	615,703
Deferred Outflow of Resources	-	19,023	22,192	-
Total Assets and Deferred Outflow of Resources	\$ 549,482	\$ 662,075	\$ 595,196	\$ 411,053
Liabilities				
Current Liabilities				
Accounts Payable	\$ 44,326	\$ 41,096	\$ 47,565	\$ 40,198
Accrued Liabilities	42,908	44,649	43,014	43,691
Deferred Revenue	1,245	262	1,173	868
Funds Held for Others	6,502	5,750	5,814	6,717
Investment Settlements Payable	76,634	47,217	41,931	50,318
Collateral Held for Securities Lending	32,032	101,047	111,557	11,765
Current Portion of Long-Term Debt	-	(1,913)	-	-
Total Current Liabilities	203,647	238,108	251,054	153,557
Noncurrent Liabilities				
Long-Term Debt	-	8,859	-	-
Derivative Instrument Liability	-	26,702	30,680	-
Other Post Employment Benefits Liability	109,496	83,306	52,613	23,639
Other Noncurrent Liabilities	33,163	35,372	40,514	38,231
Total Noncurrent Liabilities	142,659	154,239	123,807	61,870
Total Liabilities	346,306	392,347	374,861	215,427
Net Assets				
Invested in Capital Assets, Net of Debt	16,150	(163)	(9,798)	-
Restricted				
Nonexpendable -				
Endowment	35,666	37,850	32,781	23,819
Expendable -				
Scholarship, Research, Instruction & Other	2,670	2,824	2,453	2,332
Loans	2,953	1,891	2,715	2,587
Capital Projects	(28)	12,341	17,559	9,487
Unrestricted	145,765	214,985	174,625	157,401
Total Net Assets	203,176	269,728	220,335	195,626
Total Liabilities & Net Assets	\$ 549,482	\$ 662,075	\$ 595,196	\$ 411,053

* In 2012, the General Pool Investments and any debt-related financial instruments were transferred to the new UBANK (University Bank) business unit.

** The 2012 balances for UWIDE (University Wide Resources) include the offsetting balances related to the campuses investment in Missouri Renewable Energy Corporation. A detailed schedule is included on pages 416-417 that accounts for Missouri Renewable Energy Corporation's impact on the UWIDE Financial Statements.

CHANGES IN NET ASSETS

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2012	2011	2010	2009
Operating Revenues				
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	25	21	21	13
Net Tuition and Fees	(25)	(21)	(21)	(13)
Federal Grants and Contracts	-	-	-	-
State and Local Grants and Contracts	-	-	-	-
Private Grants and Contracts	-	-	-	-
Sales and Services of Educational Activities	-	-	-	-
Auxiliary Enterprises -				
Patient Medical Services, Net	-	-	-	-
Housing and Dining Services, Net	-	-	-	-
Bookstores	-	-	-	-
Other Auxiliary Enterprises, Net	-	-	-	-
Other Operating Revenues	-	17	(17)	8
Total Operating Revenues	(25)	(4)	(38)	(5)
Operating Expenses				
Salaries and Wages	624	564	586	689
Benefits	16,474	20,289	5,150	4,570
Supplies, Services and Other Operating Expenses	(2,645)	(3,448)	7,218	713
Scholarships and Fellowships	-	-	-	-
Depreciation	-	-	-	2
Total Operating Expenses	14,453	17,405	12,954	5,974
Operating Loss before State Appropriation	(14,478)	(17,409)	(12,992)	(5,979)
State Appropriations	6,713	5,607	5,607	5,607
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	(7,765)	(11,802)	(7,385)	(372)
Nonoperating Revenues (Expenses)				
Federal Appropriations	-	7,193	5,019	-
Federal Pell Grants	-	-	-	-
Investment & Endowment Inc (Losses), Net	(4,584)	59,787	28,830	(57,009)
Private Gifts	-	-	-	-
Interest Expense	-	(5,474)	(3,209)	2,705
Other Nonoperating Revenues (Expenses)	(1,400)	-	-	-
Net Nonoperating Revenues (Expenses)	(5,984)	61,506	30,640	(54,304)
Income (Loss) before Capital Contributions and Additions to Permanent Endowments				
and Additions to Permanent Endowments	(13,749)	49,704	23,255	(54,676)
State Capital Appropriations	-	-	-	-
Capital Gifts and Grants	-	-	-	-
Private Gifts for Endowment Purposes	6	1	1	3
Mandatory Transfers In (Out)	(1,417)	(1,230)	5,077	(1,140)
Non Mandatory Transfers In (Out)	(53,573)	102	6,075	(3,457)
Intra Fund Transfers In (Out)	2,181	816	(3,536)	(1,560)
Increase (Decrease) in Net Assets	(66,552)	49,393	30,872	(60,830)
Net Assets, Beginning of Year	269,728	220,335	195,626	256,456
Cumulative Effect of Change in Accounting Principles	-	-	6,163	-
Net Assets, Beginning of Year, as Adjusted	269,728	220,335	189,463	256,456
Net Assets, End of Year	\$ 203,176	\$ 269,728	\$ 220,335	\$ 195,626

University of Missouri - University Wide Resources
STATEMENT OF NET ASSETS - BY FUND

(Includes Missouri Renewable Energy Corporation)

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	\$ 362,496,480	\$ (81,319,100)	\$ (22,538,523)	\$ 1,174,722	\$ (288,802,366)	\$ (15,134,464)	\$ (44,123,252)
Investment in Treasury General Pool	486,077,550	6,544,389	3,082,862	5,451	42,711,849	28,345,579	566,767,680
Short Term Investments	(67,702,164)	9,141,603	2,755,216	1,101,313	30,109,804	1,850,109	(22,744,118)
Investment of Cash Collateral	-	-	-	32,031,590	-	-	32,031,590
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	-	-	-	-	-	-
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	136,728	-	-	-	-	6,468	143,196
Investment Settlements Receivable	-	-	-	31,447,964	-	-	31,447,964
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	(7,028,713)	-	-	55,000,000	-	-	47,971,287
Total Current Assets	773,979,880	(65,633,108)	(16,700,445)	120,761,040	(215,980,712)	15,067,691	611,494,347
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	(14,278,437)	-	(14,278,437)
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	(461,209,668)	65,639,556	19,783,307	84,006,529	214,611,267	13,284,355	(63,884,653)
Capital Assets, net	-	-	-	-	16,150,195	-	16,150,195
Total Noncurrent Assets	(461,209,668)	65,639,556	19,783,307	84,006,529	216,483,025	13,284,355	(62,012,895)
Deferred Outflow of Resources							
Total Assets	\$ 312,770,212	\$ 6,447	\$ 3,082,862	\$ 204,767,570	\$ 502,313	\$ 28,352,047	\$ 549,481,452
Liabilities							
Current Liabilities:							
Accounts Payable	\$ 22,475,881	\$ -	\$ -	\$ -	\$ -	\$ 21,850,450	\$ 44,326,331
Accrued Payroll	6,247,985	-	-	-	-	-	6,247,985
Accrued Vacation	68,732	-	-	-	-	-	68,732
Accrued Interest Payable	-	-	-	-	285,640	-	285,640
Accrued Self-Insurance Claims	69,468,848	-	-	-	-	-	69,468,848
Deferred Revenue, Current	1,245,011	-	-	(9)	-	-	1,245,002
Payroll Withholdings and Other Employee Benefits	-	-	-	-	-	6,510,532	6,510,532
Funds Held for Others	-	-	-	-	-	(8,936)	(8,936)
Investment Settlements Payable	-	-	-	76,634,189	-	-	76,634,189
Collateral for Securities on Loan	-	-	-	32,031,590	-	-	32,031,590
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	99,506,458	-	-	108,665,770	285,640	28,352,047	236,809,914

University of Missouri - University Wide Resources
STATEMENT OF NET ASSETS - BY FUND

(Includes Missouri Renewable Energy Corporation)

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	109,495,668	-	-	-	-	-	109,495,668
Total Noncurrent Liabilities	109,495,668	-	-	-	-	-	109,495,668
Total Liabilities	209,002,126	-	-	108,665,770	285,640	28,352,047	346,305,582
Net Assets							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	16,150,195	-	16,150,195
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	35,665,392	-	-	35,665,392
Expendable	-	6,447	2,953,554	2,663,588	(28,343)	-	5,595,247
Unrestricted	103,768,086	-	129,308	57,772,820	(15,905,179)	-	145,765,036
Total Net Assets	103,768,086	6,447	3,082,862	96,101,800	216,673	-	203,175,870
Total Liabilities and Net Assets	\$ 312,770,212	\$ 6,447	\$ 3,082,862	\$ 204,767,570	\$ 502,313	\$ 28,352,047	\$ 549,481,452

University of Missouri - University Wide Resources
STATEMENT OF NET ASSETS - BY FUND
As of June 30, 2012

(Excludes Missouri Renewable Energy Corporation)

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Assets							
Current Assets:							
Cash in Bank	\$ 362,496,480	\$ (81,319,100)	\$ (22,538,523)	\$ 1,174,722	\$ (288,802,366)	\$ (15,134,464)	\$ (44,123,252)
Investment in Treasury General Pool	486,077,550	6,544,389	3,082,862	5,451	42,711,849	28,345,579	566,767,680
Short Term Investments	(67,702,164)	9,141,603	2,755,216	1,101,313	30,109,804	1,850,109	(22,744,118)
Investment of Cash Collateral	-	-	-	32,031,590	-	-	32,031,590
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	-	-	-	-	-	-
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	136,728	-	-	-	-	6,468	143,196
Investment Settlements Receivable	-	-	-	31,447,964	-	-	31,447,964
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	(7,028,713)	-	-	55,000,000	-	-	47,971,287
Total Current Assets	773,979,880	(65,633,108)	(16,700,445)	120,761,040	(215,980,712)	15,067,691	611,494,347
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	(461,209,668)	65,639,556	19,783,307	84,006,529	216,197,760	13,284,355	(62,298,160)
Capital Assets, net	-	-	-	-	-	-	-
Total Noncurrent Assets	(461,209,668)	65,639,556	19,783,307	84,006,529	216,197,760	13,284,355	(62,298,160)
Deferred Outflow of Resources							
Total Assets	\$ 312,770,212	\$ 6,447	\$ 3,082,862	\$ 204,767,570	\$ 217,048	\$ 28,352,047	\$ 549,196,187
Liabilities							
Current Liabilities:							
Accounts Payable	\$ 22,475,881	\$ -	\$ -	\$ -	\$ -	\$ 21,850,450	\$ 44,326,331
Accrued Payroll	6,247,985	-	-	-	-	-	6,247,985
Accrued Vacation	68,732	-	-	-	-	-	68,732
Accrued Interest Payable	-	-	-	-	375	-	375
Accrued Self-Insurance Claims	69,468,848	-	-	-	-	-	69,468,848
Deferred Revenue, Current	1,245,011	-	-	(9)	-	-	1,245,002
Payroll Withholdings and Other Employee Benefits	-	-	-	-	-	6,510,532	6,510,532
Funds Held for Others	-	-	-	-	-	(8,936)	(8,936)
Investment Settlements Payable	-	-	-	76,634,189	-	-	76,634,189
Collateral for Securities on Loan	-	-	-	32,031,590	-	-	32,031,590
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	99,506,458	-	-	108,665,770	375	28,352,047	236,524,649

University of Missouri - University Wide Resources
STATEMENT OF NET ASSETS - BY FUND
As of June 30, 2012

(Excludes Missouri Renewable Energy Corporation)

	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	109,495,668	-	-	-	-	-	109,495,668
Total Noncurrent Liabilities	109,495,668	-	-	-	-	-	109,495,668
Total Liabilities	209,002,126	-	-	108,665,770	375	28,352,047	346,020,318
Net Assets							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	-	-	-
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	35,665,392	-	-	35,665,392
Expendable	-	6,447	2,953,554	2,663,588	(28,343)	-	5,595,247
Unrestricted	103,768,086	-	129,308	57,772,820	245,016	-	161,915,231
Total Net Assets	103,768,086	6,447	3,082,862	96,101,800	216,673	-	203,175,870
Total Liabilities and Net Assets	\$ 312,770,212	\$ 6,447	\$ 3,082,862	\$ 204,767,570	\$ 217,048	\$ 28,352,047	\$ 549,196,187

University of Missouri - Missouri Renewable Energy Corp
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	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
Investment in Treasury General Pool	-	-	-	-	-	-	-
Short Term Investments	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Investment Settlements Receivable	-	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Current Assets	-	-	-	-	-	-	-
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	(14,278,437)	-	(14,278,437)
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	-	-	-	-	(1,586,493)	-	(1,586,493)
Capital Assets, net	-	-	-	-	16,150,195	-	16,150,195
Total Noncurrent Assets	-	-	-	-	285,265	-	285,265
Deferred Outflow of Resources	-	-	-	-	-	-	-
Total Assets	\$ -	\$ -	\$ -	\$ -	285,265	\$ -	\$ 285,265
Liabilities							
Current Liabilities:							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -
Accrued Payroll	-	-	-	-	-	-	-
Accrued Vacation	-	-	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	285,265	-	285,265
Accrued Self-Insurance Claims	-	-	-	-	-	-	-
Deferred Revenue, Current	-	-	-	-	-	-	-
Payroll Withholdings and Other Employee Benefits	-	-	-	-	-	-	-
Funds Held for Others	-	-	-	-	-	-	-
Investment Settlements Payable	-	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	-	-	-	-
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	-	-	-	-	285,265	-	285,265

University of Missouri - Missouri Renewable Energy Corp
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	-	-	-	-	285,265	-	285,265
Net Assets							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	16,150,195	-	16,150,195
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	-	-	-	-
Expendable	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	(16,150,195)	-	(16,150,195)
Total Net Assets	-	-	-	-	0	-	0
Total Liabilities and Net Assets	\$ -	\$ -	\$ -	\$ -	285,265	\$ -	\$ 285,265

University of Missouri - University Wide Resources
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	25,250	-	-	-	-	25,250
Net Student Fees	(25,250)	-	-	-	-	(25,250)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	-	-	-	-	-	-
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	20	-	-	-	-	20
Facilities & Administrative Cost Recovery	-	-	-	-	-	-
Total Operating Revenues	(25,230)	-	-	-	-	(25,230)
Operating Expenses:						
Salaries and Wages	623,376	-	-	-	-	623,376
Staff Benefits	16,474,345	-	-	-	-	16,474,345
Supplies, Services and Other Operating Expenses	(2,644,449)	-	-	-	-	(2,644,449)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expenses	14,453,273	-	-	-	-	14,453,273
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(14,478,503)	-	-	-	-	(14,478,503)
State Appropriations	6,713,184	-	-	-	-	6,713,184
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	(7,765,319)	-	-	-	-	(7,765,319)
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	6,824,851	(6,125,343)	111,794	3,050,117	29,201	3,890,619
Unrealized Gain/Loss	(942,238)	-	-	(7,532,341)	-	(8,474,578)
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	5,882,613	(6,125,343)	111,794	(4,482,224)	29,201	(4,583,959)

University of Missouri - University Wide Resources
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	-	-	-	5,847	-	5,847
Net Other Nonoperating Revenues (Expenses) before Transfers	5,882,613	(6,125,343)	111,794	(4,476,377)	29,201	(4,578,112)
Mandatory Transfers In (Out)	-	-	-	-	(1,416,489)	(1,416,489)
Non Mandatory Transfers In (Out)	(48,173,833)	6,127,138	984,125	(1,360,212)	(11,149,826)	(53,572,607)
Intra Fund Transfers In (Out)	5,924,609	-	-	1,433,392	(6,576,970)	781,030
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	(36,366,611)	1,795	1,095,919	(4,403,197)	(19,114,084)	(58,786,178)
Increase (Decrease) in Net Assets	(44,131,930)	1,795	1,095,919	(4,403,197)	(19,114,084)	(66,551,497)
Net Assets, Beginning of Year	147,900,016	4,653	1,986,943	100,504,997	19,330,757	269,727,366
Net Assets, End of Year	\$ 103,768,086	\$ 6,447	\$ 3,082,862	\$ 96,101,800	\$ 216,673	\$ 203,175,869

University of Missouri - University Wide Resources

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	25,250	-	-	-	-	25,250
Net Student Fees	(25,250)	-	-	-	-	(25,250)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	-	-	-	-	-	-
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	6	-	-	-	14	20
Total Operating Revenues	(25,244)	-	-	-	14	(25,230)
Operating Expenses:						
Salaries and Wages	161	-	-	-	623,215	623,376
Staff Benefits	(161)	-	-	-	16,474,507	16,474,345
Supplies, Services and Other Operating Expenses	7,751	-	16,072	-	(2,668,272)	(2,644,449)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expenses	7,751	-	16,072	-	14,429,450	14,453,273
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	(32,995)	-	(16,072)	-	(14,429,436)	(14,478,503)
State Appropriations	6,713,184	-	-	-	-	6,713,184
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	6,680,189	-	(16,072)	-	(14,429,436)	(7,765,319)
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	328,826	-	-	-	6,496,024	6,824,851
Unrealized Gain/Loss	-	-	-	-	(942,238)	(942,238)
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	328,826	-	-	-	5,553,786	5,882,613

University of Missouri - University Wide Resources

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	328,826	-	-	-	5,553,786	5,882,613
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(48,173,833)	-	-	-	-	(48,173,833)
Intra Fund Transfers In (Out)	5,962,609	-	-	-	(38,000)	5,924,609
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	(41,882,398)	-	-	-	5,515,786	(36,366,611)
Increase (Decrease) in Net Assets	(35,202,208)	-	(16,072)	-	(8,913,649)	(44,131,930)
Net Assets, Beginning of Year	30,219,806	-	(20)	-	117,680,230	147,900,016
Net Assets, End of Year	\$ (4,982,402)	\$ -	\$ (16,092)	\$ -	\$ 108,766,580	\$ 103,768,086

University of Missouri - University Wide Resources
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	\$ -	\$ 7,903,571	\$ 5,834	\$ -	\$ -	\$ 7,909,405
Research	-	2,133,861	-	-	-	2,133,861
Public Service	-	1,437,969	-	-	-	1,437,969
Academic Support	-	1,489,481	-	-	-	1,489,481
Student Services (B)	-	773,049	-	-	-	773,049
Institutional Support (C)	623,376	2,053,162	(2,666,364)	-	-	10,174
Operation & Maintenance of Plant	-	683,252	9	-	-	683,261
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	623,376	16,474,345	(2,660,521)	-	-	14,437,200
Auxiliary Enterprises (E)	-	-	16,072	-	-	16,072
Total Current Funds Operating Expenses	623,376	16,474,345	(2,644,449)	-	-	14,453,273
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	-	-	-	-
Plant Funds (G)	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expenses - All Funds	\$ 623,376	\$ 16,474,345	\$ (2,644,449)	\$ -	\$ -	\$ 14,453,273

- (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 - University Wide Resources

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
Restricted:							
BRYANT LOAN FUND	\$ 519,189	\$ -	\$ -	\$ 76,015	\$ -	\$ 666,107	\$ 1,261,311
CHRISTIAN LOAN FUND	68,006	-	-	7,137	-	-	75,142
GORMAN LOAN FUND	74,105	-	-	1,498	-	-	75,603
HARTVIGSEN STUDENT LOAN	111,884	-	-	3,012	-	225,820	340,716
JENNISON LOAN FUND	114,144	-	-	2,304	-	(2,498)	113,950
NELSON STUDENT LOAN	(191)	-	-	(282)	-	1,148	676
SCOTT LOAN FUND	85,688	-	-	1,832	-	61,916	149,436
VON GREMP STUDENT LOAN	796,084	-	-	16,072	-	-	812,156
BRYANT LOAN FUND - FISL	108,231	-	-	1,936	-	-	110,166
CASH & CASH EQUIVALENTS	14,112	-	-	285	-	-	14,397
Total Restricted	1,891,253	-	-	109,809	-	952,492	2,953,554
Unrestricted:							
CURATORS STUDENT LOAN FUND	95,691	-	-	1,985	-	31,633	129,308
Total Unrestricted	95,691	-	-	1,985	-	31,633	129,308
Total Loan Funds	\$ 1,986,943	\$ -	\$ -	\$ 111,794	\$ -	\$ 984,125	\$ 3,082,862

University of Missouri - University Wide Resources
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 -							
BEIMDIEK SCHOLARSHIP FUND	\$ 27,152	\$ -	\$ (932)	\$ (771)	\$ -	\$ -	\$ 25,449
ENDOWED CHAIRS - STATE MATCH	30,701,491	-	570,272	(966,448)	-	(1,360,212)	28,945,104
AMES & FARLEY EDUCATION FUND	2,429,043	-	(80,869)	(68,966)	-	-	2,279,208
GUNDLACH MEM SCHOLARSHIPS	477,154	-	(16,181)	(13,548)	-	-	447,425
HARGIS MEMORIAL SCHP	5,962	-	(22)	56	-	-	5,995
MCKINNEY SCHOLAR/ATHLETE	27,733	850	(941)	(763)	-	-	26,879
MCKINNEY SHORT FICTION AWD	27,219	500	(888)	(773)	-	-	26,058
NOYES FOUNDATION	135,830	-	(4,661)	(3,857)	-	-	127,312
TEMPLIN ENDOWMENT	125,700	-	(4,235)	(3,569)	-	-	117,896
TRANS WORLD AIRLINE SCHP	1,128,313	-	(28,747)	(32,335)	-	-	1,067,230
WAGGONER SCHOLARHIP	74,103	-	(2,471)	(2,104)	-	-	69,528
STRODE SCHOLARSHIP FUND	108,580	-	(3,726)	(3,084)	-	-	101,770
CARNAHAN MEM SCHP	38,034	-	(1,310)	(1,080)	-	-	35,644
EVELYN SUE LUMB WESTRAN SCHP	29,143	-	(1,000)	(828)	-	-	27,315
ALBERTA CAQUELARD SCHOLARSHIP	120,596	-	(4,138)	(3,425)	-	-	113,032
CASH & CASH EQUIVALENTS	4,930	-	100	-	-	-	5,030
PETER POTTER SCHOLARSHIP	392,935	-	(13,484)	(11,159)	-	-	368,292
HARTVIGSEN STUDENT AID FUND	1,731,150	-	(59,405)	(49,163)	-	-	1,622,582
ARTHUR WYAN NELSON LOAN FUND	134,330	247	(3,408)	(3,843)	-	-	127,327
FORSEE SCHOLARSHIP	1,018	4,250	53	(113)	-	-	5,208
CHRISTIAN LOAN FUND	129,209	-	(4,434)	(3,669)	-	-	121,106
TOTAL INCOME RESTRICTED	37,849,625	5,847	339,573	(1,169,441)	-	(1,360,212)	35,665,392
Total Endowment Funds	37,849,625	5,847	339,573	(1,169,441)	-	(1,360,212)	35,665,392
Quasi Endowment Funds:							
Income Restricted -							
BASORE ENDOWMENT	298,106	-	(10,230)	(8,466)	-	-	279,411
PAYNE MEM FOUNDATION	2,520,642	-	(64,228)	(72,237)	-	-	2,384,177
TOTAL INCOME RESTRICTED	2,818,749	-	(74,457)	(80,703)	-	-	2,663,588
Income Unrestricted -							
WELDON SPRINGS RESEARCH FUND	51,622,164	-	(1,771,431)	(1,466,007)	-	-	48,384,726
MISSOURI RESEARCH PARK	4,722,936	-	(120,344)	(135,351)	-	-	4,467,241
2005 ENDOWED CHAIRS	3,491,523	-	68,790	(72,851)	-	1,433,392	4,920,853
TOTAL INCOME UNRESTRICTED	59,836,624	-	(1,822,985)	(1,674,210)	-	1,433,392	57,772,820
Total Quasi Endowment Funds	62,655,372	-	(1,897,442)	(1,754,913)	-	1,433,392	60,436,408
Unitrust, Life Income and Charitable Gift Funds:							
Unitrust Funds -							
TOTAL UNITRUST FUNDS	-	-	-	-	-	-	-
Life Income Funds -							
TOTAL LIFE INCOME FUNDS	-	-	-	-	-	-	-

University of Missouri - University Wide Resources
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
Charitable Gift Annuity Funds -							
TOTAL CHARITABLE GIFT ANNUITY FUNDS	-	-	-	-	-	-	-
Total Unitrust, Life Income & Charitable Gift Funds	-	-	-	-	-	-	-
Total Endowment & Similar Funds	\$ 100,504,997	\$ 5,847	\$ (1,557,870)	\$ (2,924,354)	\$ -	\$ 73,180	\$ 96,101,800

University of Missouri - University Wide Resources
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:									
	SYSTEM FACILITIES 2010	U8625	\$ (4,924,534)	\$ -	\$ -	\$ -	\$ -	\$ 4,924,534	\$ -
	TOTAL RESTRICTED		(4,924,534)	-	-	-	-	4,924,534	-
Unrestricted:									
	UNSPECIFIED PROGRAM	0	-	-	-	-	16,150,195	-	(16,150,195)
	CAPITAL POOL	U8600	11,149,826	-	-	-	-	(10,904,810)	245,016
	INTERNAL LOAN PROGRAM	U8601	(3,997,380)	-	-	-	-	3,997,380	-
	TOTAL UNRESTRICTED		7,152,446	-	-	-	16,150,195	(6,907,430)	(15,905,179)
	Total Unexpended Plant Funds		\$ 2,227,911	\$ -	\$ -	\$ -	\$ 16,150,195	\$ (1,982,895)	\$ (15,905,179)

University of Missouri - University Wide Resources

(Includes Missouri Renewable Energy Corp)

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	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-
Infrastructure	-	-	-	-
Equipment	33,522	-	-	33,522
Construction In Progress	-	16,150,195	-	16,150,195
	-	-	-	-
Total Capital Assets	33,522	16,150,195	-	16,183,717
Less Accumulated Depreciation:				
Building	-	-	-	-
Infrastructure	-	-	-	-
Equipment	33,522	-	-	33,522
	-	-	-	-
Total Accumulated Depreciation	33,522	-	-	33,522
Total Investment in Plant Capital Assets, Net	\$ -	\$ 16,150,195	\$ -	\$ 16,150,195

University of Missouri - University Wide Resources

(Excludes Missouri Renewable Energy Corporation)

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	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-
Infrastructure	-	-	-	-
Equipment	33,522	-	-	33,522
Construction In Progress	-	-	-	-
	-	-	-	-
Total Capital Assets	33,522	-	-	33,522
Less Accumulated Depreciation:				
Building	-	-	-	-
Infrastructure	-	-	-	-
Equipment	33,522	-	-	33,522
	-	-	-	-
Total Accumulated Depreciation	33,522	-	-	33,522
Total Investment in Plant Capital Assets, Net	\$ -	\$ -	\$ -	\$ -

University of Missouri - Missouri Renewable Energy Corporation
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	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-
Infrastructure	-	-	-	-
Equipment	-	-	-	-
Construction In Progress	-	16,150,195	-	16,150,195
Total Capital Assets	-	16,150,195	-	16,150,195
Less Accumulated Depreciation:				
Building	-	-	-	-
Infrastructure	-	-	-	-
Equipment	-	-	-	-
Total Accumulated Depreciation	-	-	-	-
Total Investment in Plant Capital Assets, Net	\$ -	\$ 16,150,195	\$ -	\$ 16,150,195

University of Missouri - University Wide Resources
BONDS AND NOTES PAYABLE
For the Year Ended June 30, 2012

	Original Issue	Balance July 1, 2011	Additions	Defeasance	Move to UBANK	Amortization	Balance June 30, 2012
Bond Payable:							
System Facilities Revenue Bond Dated December, 2010, Series 2010A Fixed Interest Rate 5.792%, Due November 2041	\$ 252,285,000	\$ 252,285,000	\$ -	\$ -	\$ 252,285,000	\$ -	\$ -
Bonds Payable Adjustment will reverse in FY 2012	-	(9)	-	-	(9)	-	-
Internal Loan 2010A Bond - Miscellaneous Projects	4,923,724	4,887,060	-	-	4,887,060	-	-
Internal Loan 2010A Bond - Central Bank	(250,733,030)	(250,225,629)	-	-	(250,225,629)	-	-
Total Internal Loan 2010A Bond	(245,809,306)	(245,338,569)	-	-	(245,338,569)	-	-
Total Bond Payable	6,475,694	6,946,431	-	-	6,946,431	-	-
Unamortized Premium/Discount Adjustment will reverse in FY 2012	-	(10)	-	-	-	(10)	-
Capital Lease Adjustment will reverse in FY 2012	-	1	(1)	-	-	-	-
Total Outstanding Debt	\$ 6,475,694	\$ 6,946,422	\$ (1)	\$ -	\$ 6,946,431	\$ (10)	\$ -

University Of Missouri - University Wide Resources
SELF-INSURANCE FUNDS
For the Year Ending June 30, 2012

	Auto and General Liability	Dental Benefits	Group Life	Long-term Disability	Medical Benefits	Medical Professional Liability	Professional Liability	Workers Compensation	Other	Other Post Employment Benefits	Total
Revenues and Other Additions:											
Plan Contributions	\$ 1,874,616	\$ 11,651,399	\$ -	\$ -	\$ 169,335,871	\$ 7,958,886	\$ 738,480	\$ 4,939,786	\$ 1,110,829	\$ -	\$ 197,609,866
Investment Income	71,145	111,769	-	9,703	2,041,963	1,427,580	183,453	354,445	1,353,729	-	5,553,786
Other Miscellaneous Revenues	-	-	-	14	-	-	-	-	-	-	14
Total Revenues and Other Additions	1,945,761	11,763,167	-	9,717	171,377,834	9,386,466	921,933	5,294,231	2,464,558	-	203,163,667
Expenditures and Other Deductions:											
Benefit Payments	-	10,881,560	-	-	157,542,053	20,482,828	-	-	-	-	188,906,440
Administrative and Other Plan Deductions	657,969	30,187	-	31,384	438,195	(3,278,765)	1,772,424	6,182,150	(8,890,355)	26,189,686	23,132,876
Total Expenditures and Other Deductions	657,969	10,911,746	-	31,384	157,980,247	17,204,063	1,772,424	6,182,150	(8,890,355)	26,189,686	212,039,316
Operating Income (Loss) Before Transfers	1,287,792	851,421	-	(21,668)	13,397,586	(7,817,597)	(850,491)	(887,920)	11,354,913	(26,189,686)	(8,875,649)
Transfers In (Out)	865,601	-	-	-	-	-	-	(38,000)	(865,601)	-	(38,000)
Increase (Decrease) in Net Assets	2,153,393	851,421	-	(21,668)	13,397,586	(7,817,597)	(850,491)	(925,920)	10,489,311	(26,189,686)	(8,913,649)
Net Assets, Beginning of Year	548,127	4,602,167	-	466,018	79,631,517	24,371,129	4,520,192	10,698,170	76,148,893	(83,305,983)	117,680,230
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-	-	-	-	-	-
Net Assets, Beginning of Year, Adjusted	548,127	4,602,167	-	466,018	79,631,517	24,371,129	4,520,192	10,698,170	76,148,893	(83,305,983)	117,680,230
Net Assets, End of Year	\$ 2,701,520	\$ 5,453,588	\$ -	\$ 444,351	\$ 93,029,103	\$ 16,553,532	\$ 3,669,701	\$ 9,772,251	\$ 86,638,204	\$ (109,495,668)	\$ 108,766,580

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