

2013 Financial Report and Supplemental Schedules



STATEMENT OF NET POSITION

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2013	2012	2011	2010
Assets				
Current Assets				
Cash and Cash Equivalents	\$ (25,990)	\$ (44,123)	\$ 142,788	\$ 187,489
Investment in Treasury General Pool	530,394	566,768	(1,017,001)	(817,446)
Short-Term Investments	(14,369)	9,288	242,877	144,548
Accounts Receivable, Net	316	143	139	124
Pledges Receivable, Net	-	-	-	-
Investment Settlements Receivable	6,923	31,448	15,634	6,200
Inventories	-	-	-	-
Prepaid Expenses and Other Current Assets	-	-	-	-
Due From Other Funds	47,174	47,971	48,342	49,715
Total Current Assets	544,448	611,495	(567,221)	(429,370)
Noncurrent Assets				
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	(66,108)	(14,278)	-	-
Deferred Charges and Other Assets	-	-	1,524	-
Long-Term Investments	(8,524)	(63,885)	1,208,749	1,002,374
Capital Assets, Net	81,814	16,150	-	-
Total Noncurrent Assets	7,182	(62,013)	1,210,273	1,002,374
Deferred Outflow of Resources	-	-	19,023	22,192
Total Assets and Deferred Outflow of Resources	\$ 551,630	\$ 549,482	\$ 662,075	\$ 595,196
Liabilities				
Current Liabilities				
Accounts Payable	\$ 51,641	\$ 44,326	\$ 41,096	\$ 47,565
Accrued Liabilities	50,564	42,908	44,649	43,014
Deferred Revenue	683	1,245	262	1,173
Funds Held for Others	6,404	6,502	5,750	5,814
Investment Settlements Payable	9,742	76,634	47,217	41,931
Collateral Held for Securities Lending	24,428	32,032	101,047	111,557
Current Portion of Long-Term Debt	-	-	(1,913)	-
Total Current Liabilities	143,462	203,647	238,108	251,054
Noncurrent Liabilities				
Long-Term Debt	8,443	-	8,859	-
Derivative Instrument Liability	-	-	26,702	30,680
Other Post Employment Benefits Liability	142,209	109,496	83,306	52,613
Other Noncurrent Liabilities	39,600	33,163	35,372	40,514
Total Noncurrent Liabilities	190,252	142,659	154,239	123,807
Total Liabilities	333,714	346,306	392,347	374,861
Net Position				
Invested in Capital Assets, Net of Debt	660	16,150	(163)	(9,798)
Restricted				
Nonexpendable -				
Endowment	38,590	35,666	37,850	32,781
Expendable -				
Scholarship, Research, Instruction & Other	2,873	2,670	2,824	2,453
Loans	3,061	2,953	1,891	2,715
Capital Projects	(9,927)	(28)	12,341	17,559
Unrestricted	182,659	145,765	214,985	174,625
Total Net Position	217,916	203,176	269,728	220,335
Total Liabilities & Net Position	\$ 551,630	\$ 549,482	\$ 662,075	\$ 595,196

* 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 POSITION

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2013	2012	2011	2010
Operating Revenues				
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	38	25	21	21
Net Tuition and Fees	(38)	(25)	(21)	(21)
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	1,240	-	17	(17)
Total Operating Revenues	1,202	(25)	(4)	(38)
Operating Expenses				
Salaries and Wages	723	624	564	586
Benefits	11,093	16,474	20,289	5,150
Supplies, Services and Other Operating Expenses	(10,770)	(2,645)	(3,448)	7,218
Scholarships and Fellowships	-	-	-	-
Depreciation	17	-	-	-
Total Operating Expenses	1,063	14,453	17,405	12,954
Operating Loss before State Appropriation	139	(14,478)	(17,409)	(12,992)
State Appropriations	9,587	6,713	5,607	5,607
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	9,726	(7,765)	(11,802)	(7,385)
Nonoperating Revenues (Expenses)				
Federal Appropriations	-	-	7,193	5,019
Federal Pell Grants	-	-	-	-
Investment & Endowment Inc (Losses), Net	5,545	(4,584)	59,787	28,830
Private Gifts	-	-	-	-
Interest Expense	88	-	(5,474)	(3,209)
Other Nonoperating Revenues (Expenses)	(1,241)	(1,400)	-	-
Net Nonoperating Revenues (Expenses)	4,392	(5,984)	61,506	30,640
Income (Loss) before Capital Contributions and Additions to Permanent Endowments	14,118	(13,749)	49,704	23,255
State Capital Appropriations	-	-	-	-
Capital Gifts and Grants	-	-	-	-
Private Gifts for Endowment Purposes	1	6	1	1
Mandatory Transfers In (Out)	(1,164)	(1,417)	(1,230)	5,077
Non Mandatory Transfers In (Out)	(3,892)	(53,573)	102	6,075
Intra Fund Transfers In (Out)	5,677	2,181	816	(3,536)
Increase (Decrease) in Net Position	14,740	(66,552)	49,393	30,872
Net Position, Beginning of Year	203,176	269,728	220,335	195,626
Cumulative Effect of Change in Accounting Principles	-	-	-	6,163
Net Position, Beginning of Year, as Adjusted	203,176	269,728	220,335	189,463
Net Position, End of Year	\$ 217,916	\$ 203,176	\$ 269,728	\$ 220,335

University of Missouri - University Wide Resources

(Includes Missouri Renewable Energy Corporation,

STATEMENT OF NET ASSETS - BY FUND

As of June 30, 2013

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Assets							
Current Assets:							
Cash in Bank	\$ 354,346,270	\$ (93,561,312)	\$ (24,855,832)	\$ 452,563	\$ (244,941,063)	\$ (17,430,318)	\$ (25,989,692)
Investment in Treasury General Pool	455,175,128	4,757,937	3,192,159	190,470	37,336,237	29,741,667	530,393,599
Short Term Investments	(113,699,788)	19,744,433	5,582,086	434,981	45,226,421	3,914,475	(38,797,392)
Investment of Cash Collateral	-	-	-	24,428,294	-	-	24,428,294
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	-	-	-	-	-	-
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	140,927	-	-	-	168,331	6,779	316,037
Investment Settlements Receivable	-	-	-	6,923,821	-	-	6,923,821
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	(7,826,428)	-	-	55,000,000	-	-	47,173,572
Total Current Assets	688,136,108	(69,058,941)	(16,081,587)	87,430,130	(162,210,074)	16,232,603	544,448,240
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	(66,107,354)	-	(66,107,354)
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	(315,602,679)	69,064,902	19,273,746	50,264,318	154,959,792	13,515,843	(8,524,078)
Capital Assets, net	-	-	-	-	81,812,930	-	81,812,930
Total Noncurrent Assets	(315,602,679)	69,064,902	19,273,746	50,264,318	170,665,368	13,515,843	7,181,498
Deferred Outflow of Resources							
Total Assets	\$ 372,533,429	\$ 5,961	\$ 3,192,159	\$ 137,694,448	\$ 8,455,294	\$ 29,748,446	\$ 551,629,738
Liabilities							
Current Liabilities:							
Accounts Payable	\$ 28,282,851	\$ -	\$ -	\$ -	\$ 15,378	\$ 23,343,914	\$ 51,642,143
Accrued Payroll	6,927,130	-	-	-	-	-	6,927,130
Accrued Vacation	77,094	-	-	-	-	-	77,094
Accrued Interest Payable	-	-	-	-	2,493,645	-	2,493,645
Accrued Self-Insurance Claims	80,664,662	-	-	-	-	-	80,664,662
Deferred Revenue, Current	514,340	-	-	-	168,331	-	682,671
Payroll Withholdings and Other Employee Benefits	(391)	-	-	-	-	6,416,231	6,415,840
Funds Held for Others	-	-	-	-	-	(11,699)	(11,699)
Investment Settlements Payable	-	-	-	9,742,313	-	-	9,742,313
Collateral for Securities on Loan	-	-	-	24,428,294	-	-	24,428,294
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	116,465,686	-	-	34,170,608	2,677,354	29,748,446	183,062,094

University of Missouri - University Wide Resources

(Includes Missouri Renewable Energy Corporation,

STATEMENT OF NET ASSETS - BY FUND

As of June 30, 2013

	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	-	-	-	-	8,443,153	-	8,443,153
Other Post Employment Benefits Liability	142,209,122	-	-	-	-	-	142,209,122
Total Noncurrent Liabilities	142,209,122	-	-	-	8,443,153	-	150,652,275
Total Liabilities	258,674,809	-	-	34,170,608	11,120,507	29,748,446	333,714,369
Net Assets							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	(9,912,183)	-	(9,912,183)
Restricted:							
Nonexpendable	-	-	-	38,589,658	-	-	38,589,658
Expendable	-	5,961	3,061,042	2,867,883	644,840	-	6,579,725
Unrestricted	113,858,621	-	131,117	62,066,300	6,602,130	-	182,658,168
Total Net Assets	113,858,621	5,961	3,192,159	103,523,841	(2,665,213)	-	217,915,368
Total Liabilities and Net Assets	\$ 372,533,429	\$ 5,961	\$ 3,192,159	\$ 137,694,448	\$ 8,455,294	\$ 29,748,446	\$ 551,629,738

University of Missouri - University Wide Resources

(Excludes Missouri Renewable Energy Corporation,

STATEMENT OF NET ASSETS - BY FUND

As of June 30, 2013

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Assets							
Current Assets:							
Cash in Bank	\$ 354,346,270	\$ (93,561,312)	\$ (24,855,832)	\$ 452,563	\$ (245,601,281)	\$ (17,430,318)	\$ (26,649,910)
Investment in Treasury General Pool	455,175,128	4,757,937	3,192,159	190,470	37,336,237	29,741,667	530,393,599
Short Term Investments	(113,699,788)	19,744,433	5,582,086	434,981	45,226,421	3,914,475	(38,797,392)
Investment of Cash Collateral	-	-	-	24,428,294	-	-	24,428,294
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	-	-	-	-	-	-
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	140,927	-	-	-	-	6,779	147,706
Investment Settlements Receivable	-	-	-	6,923,821	-	-	6,923,821
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	(7,826,428)	-	-	55,000,000	-	-	47,173,572
Total Current Assets	688,136,108	(69,058,941)	(16,081,587)	87,430,130	(163,038,623)	16,232,603	543,619,690
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	(315,602,679)	69,064,902	19,273,746	50,264,318	163,038,623	13,515,843	(445,247)
Capital Assets, net	-	-	-	-	-	-	-
Total Noncurrent Assets	(315,602,679)	69,064,902	19,273,746	50,264,318	163,038,623	13,515,843	(445,247)
Deferred Outflow of Resources							
Total Assets	\$ 372,533,429	\$ 5,961	\$ 3,192,159	\$ 137,694,448	\$ -	\$ 29,748,446	\$ 543,174,443
Liabilities							
Current Liabilities:							
Accounts Payable	\$ 28,282,851	\$ -	\$ -	\$ -	\$ -	\$ 23,343,914	\$ 51,626,764
Accrued Payroll	6,927,130	-	-	-	-	-	6,927,130
Accrued Vacation	77,094	-	-	-	-	-	77,094
Accrued Interest Payable	-	-	-	-	-	-	-
Accrued Self-Insurance Claims	80,664,662	-	-	-	-	-	80,664,662
Deferred Revenue, Current	514,340	-	-	-	-	-	514,340
Payroll Withholdings and Other Employee Benefits	(391)	-	-	-	-	6,416,231	6,415,840
Funds Held for Others	-	-	-	-	-	(11,699)	(11,699)
Investment Settlements Payable	-	-	-	9,742,313	-	-	9,742,313
Collateral for Securities on Loan	-	-	-	24,428,294	-	-	24,428,294
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	116,465,686	-	-	34,170,608	-	29,748,446	180,384,740

University of Missouri - University Wide Resources

(Excludes Missouri Renewable Energy Corporation,

STATEMENT OF NET ASSETS - BY FUND

As of June 30, 2013

	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	142,209,122	-	-	-	-	-	142,209,122
Total Noncurrent Liabilities	142,209,122	-	-	-	-	-	142,209,122
Total Liabilities	258,674,809	-	-	34,170,608	-	29,748,446	322,593,862
Net Assets							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	38,589,658	-	-	38,589,658
Expendable	-	5,961	3,061,042	2,867,883	-	-	5,934,885
Unrestricted	113,858,621	-	131,117	62,066,300	-	-	176,056,038
Total Net Assets	113,858,621	5,961	3,192,159	103,523,841	-	-	220,580,581
Total Liabilities and Net Assets	\$ 372,533,429	\$ 5,961	\$ 3,192,159	\$ 137,694,448	\$ -	\$ 29,748,446	\$ 543,174,443

University of Missouri - University Wide Resources
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND
For the Year Ending June 30, 2013

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	35,500	2,250	-	-	-	37,750
Net Student Fees	(35,500)	(2,250)	-	-	-	(37,750)
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	92,963	-	-	-	1,147,102	1,240,064
Facilities & Administrative Cost Recovery	-	-	-	-	-	-
Total Operating Revenues	57,463	(2,250)	-	-	1,147,102	1,202,314
Operating Expenses:						
Salaries and Wages	723,456	-	-	-	-	723,456
Staff Benefits	11,092,537	-	-	-	-	11,092,537
Supplies, Services and Other Operating Expenses	(10,952,013)	-	-	-	791,633	(10,160,380)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	(609,122)	(609,122)
Depreciation	-	-	-	-	17,000	17,000
Total Operating Expenses	863,980	-	-	-	199,512	1,063,492
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(806,517)	(2,250)	-	-	947,590	138,823
State Appropriations	9,587,090	-	-	-	-	9,587,090
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	8,780,573	(2,250)	-	-	947,590	9,725,913
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	7,510,760	(6,125,375)	100,686	841,530	-	2,327,601
Unrealized Gain/Loss	(4,457,835)	-	-	7,673,868	-	3,216,034
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	88,152	88,152
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	(1,239,655)	-	-	-	-	(1,239,655)
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	1,813,270	(6,125,375)	100,686	8,515,399	88,152	4,392,132

University of Missouri - University Wide Resources
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND
For the Year Ending June 30, 2013

	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	-	-	-	1,468	-	1,468
Net Other Nonoperating Revenues (Expenses) before Transfers	1,813,270	(6,125,375)	100,686	8,516,867	88,152	4,393,600
Mandatory Transfers In (Out)	(1,160,000)	-	-	(4,486)	-	(1,164,486)
Non Mandatory Transfers In (Out)	(5,020,725)	6,127,138	8,611	(1,090,340)	(3,917,629)	(3,892,945)
Intra Fund Transfers In (Out)	5,677,417	-	-	-	-	5,677,417
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	1,309,962	1,763	109,297	7,422,041	(3,829,476)	5,013,586
Increase (Decrease) in Net Assets	10,090,534	(487)	109,297	7,422,041	(2,881,886)	14,739,499
Net Assets, Beginning of Year	103,768,086	6,447	3,082,862	96,101,800	216,673	203,175,870
Net Assets, End of Year	\$ 113,858,621	\$ 5,961	\$ 3,192,159	\$ 103,523,841	\$ (2,665,213)	\$ 217,915,368

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, 2013

	Unrestricted Current Funds					Total Unrestricted Current Funds
	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	35,500	-	-	-	-	35,500
Net Student Fees	(35,500)	-	-	-	-	(35,500)
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	-	-	-	-	92,963	92,963
Total Operating Revenues	(35,500)	-	-	-	92,963	57,463
Operating Expenses:						
Salaries and Wages	68,379	-	-	-	655,077	723,456
Staff Benefits	4,113	-	-	-	11,088,424	11,092,537
Supplies, Services and Other Operating Expenses	20,429	-	-	-	(10,972,442)	(10,952,013)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expenses	92,922	-	-	-	771,059	863,980
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	(128,422)	-	-	-	(678,096)	(806,517)
State Appropriations	9,587,090	-	-	-	-	9,587,090
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	9,458,668	-	-	-	(678,096)	8,780,573
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	56,465	-	-	-	7,454,295	7,510,760
Unrealized Gain/Loss	40,399	-	-	-	(4,498,234)	(4,457,835)
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	(1,239,655)	-	-	-	-	(1,239,655)
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	(1,142,791)	-	-	-	2,956,061	1,813,270

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, 2013

	Unrestricted Current Funds					Total Unrestricted Current Funds
	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	(1,142,791)	-	-	-	2,956,061	1,813,270
Mandatory Transfers In (Out)	(1,160,000)	-	-	-	-	(1,160,000)
Non Mandatory Transfers In (Out)	(5,036,798)	-	16,072	-	-	(5,020,725)
Intra Fund Transfers In (Out)	3,565,417	-	-	-	2,112,000	5,677,417
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	(3,774,171)	-	16,072	-	5,068,061	1,309,962
Increase (Decrease) in Net Assets	5,684,497	-	16,072	-	4,389,965	10,090,534
Net Assets, Beginning of Year	(4,982,402)	-	(16,092)	-	108,766,580	103,768,086
Net Assets, End of Year	\$ 702,095	\$ -	\$ (20)	\$ -	\$ 113,156,545	\$ 113,858,621

University of Missouri - University Wide Resources
OPERATING EXPENSES BY OBJECT MATRIX
For the Year Ending June 30, 2013

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ 68,347	\$ 5,307,491	\$ -	\$ -	\$ -	\$ 5,375,838
Research	-	1,412,099	-	-	-	1,412,099
Public Service	-	946,541	-	-	-	946,541
Academic Support	-	997,710	-	-	-	997,710
Student Services (B)	-	521,643	-	-	-	521,643
Institutional Support (C)	655,109	1,453,033	(10,952,012)	-	-	(8,843,869)
Operation & Maintenance of Plant	-	454,019	(2)	-	-	454,018
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	723,456	11,092,537	(10,952,013)	-	-	863,980
Auxiliary Enterprises (E)	-	-	-	-	-	-
Total Current Funds Operating Expenses	723,456	11,092,537	(10,952,013)	-	-	863,980
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	-	-	-	-
Plant Funds (G)	-	-	182,512	-	-	182,512
Depreciation	-	-	-	-	17,000	17,000
Total Operating Expenses - All Funds:	\$ 723,456	\$ 11,092,537	\$ (10,769,502)	\$ -	\$ 17,000	\$ 1,063,492

(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 Service

(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 Fee

(E) Auxiliary Enterprises includes activity for attribute AUX, and for all funds in the auxiliary range of 0100 - 0443, 0455 - 069E

(F) Loan and Endowment Fund expenses are included in the category of Student Services on the audited financial statement:

(G) Plant Fund expenses are included in the category of Operation and Maintenance of Plant on the audited financial statement:

University of Missouri - University Wide Resources

LOAN FUNDS

As of June 30, 2013

	Balance July 1, 2012	Gifts, Grants & Contracts	Income From Student Loans	Investments & Other Income	Deductions	Transfers In(Out)	Balance June 30, 2013
Restricted:							
Bryant Loan Fund	\$ 1,261,311	\$ -	\$ -	\$ 72,307	\$ -	\$ 6,587	\$ 1,340,206
Christian Loan Fund	75,142	-	-	6,833	-	-	81,976
Gorman Loan Fund	75,603	-	-	1,142	-	-	76,744
Hartvigsen Student Loan	340,716	-	-	2,022	-	2,671	345,408
Jennison Loan Fund	113,950	-	-	1,721	-	(1,721)	113,950
Nelson Student Loan	676	-	-	(216)	-	-	459
Scott Loan Fund	149,436	-	-	1,400	-	781	151,617
Von Gremp Student Loan	812,156	-	-	12,266	-	-	824,423
Bryant Loan Fund - FISL	110,166	-	-	1,477	-	-	111,644
Cash & cash equivalents	14,397	-	-	217	-	-	14,615
Total Restricted	2,953,554	-	-	99,170	-	8,318	3,061,042
Unrestricted:							
Curators Student Loan Fund	129,308	-	-	1,515	-	294	131,117
Total Unrestricted	129,308	-	-	1,515	-	294	131,117
Total Loan Funds	\$ 3,082,862	\$ -	\$ -	\$ 100,686	\$ -	\$ 8,611	\$ 3,192,159

University of Missouri - University Wide Resources
ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2013

	Balance July 1, 2012	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2013
Endowment Funds:							
Income Restricted -							
BEIMDIEK SCHOLARSHIP FUND	\$ 25,449	\$ -	\$ (1,055)	\$ 2,792	\$ -	\$ -	\$ 27,187
ENDOWED CHAIRS - STATE MATCH	28,945,104	-	416,957	3,130,520	-	(1,090,340)	31,402,241
AMES & FARLEY EDUCATION FUND	2,279,208	-	(94,117)	250,099	-	-	2,435,190
GUNDLACH MEM SCHOLARSHIPS	447,425	-	(18,466)	49,094	-	-	478,053
HARGIS MEMORIAL SCHP	5,995	-	24	(193)	-	-	5,827
MCKINNEY SCHOLAR/ATHLETE	26,879	1,287	(1,122)	3,096	-	(4,486)	25,654
MCKINNEY SHORT FICTION AWD	26,058	-	(1,067)	2,860	-	-	27,851
NOYES FOUNDATION	127,312	-	(5,278)	13,969	-	-	136,003
TEMPLIN ENDOWMENT	117,896	-	(4,837)	12,937	-	-	125,996
TRANS WORLD AIRLINE SCHP	1,067,230	-	(34,542)	117,451	-	-	1,150,139
WAGGONER SCHOLARHIP	69,528	-	(2,851)	7,630	-	-	74,306
STRODE SCHOLARSHIP FUND	101,770	-	(4,219)	11,167	-	-	108,718
CARNAHAN MEM SCHP	35,644	-	(1,478)	3,911	-	-	38,078
EVELYN SUE LUMB WESTRAN SCHP	27,315	-	(1,132)	2,997	-	(1,132)	29,180
ALBERTA CAQUELARD SCHOLARSHIP	113,032	-	(4,686)	12,402	-	-	120,749
CASH & CASH EQUIVALENTS	5,030	-	13	-	-	-	5,043
PETER POTTER SCHOLARSHIP	368,292	-	(15,268)	40,410	-	-	393,435
HARTVIGSEN STUDENT AID FUND	1,622,582	-	(67,264)	178,036	-	-	1,733,354
ARTHUR WYAN NELSON LOAN FUND	127,327	82	(4,122)	14,017	-	-	137,303
FORSEE SCHOLARSHIP	5,208	99	79	591	-	-	5,977
CHRISTIAN LOAN FUND	121,106	-	(5,020)	13,288	-	-	129,373
TOTAL INCOME RESTRICTED	35,665,392	1,468	150,550	3,867,074	-	(1,094,826)	38,589,658
Total Endowment Funds	35,665,392	1,468	150,550	3,867,074	-	(1,094,826)	38,589,658
Quasi Endowment Funds:							
Income Restricted -							
BASORE ENDOWMENT	279,411	-	(11,583)	30,658	-	-	298,486
PAYNE MEM FOUNDATION	2,384,177	-	(77,167)	262,386	-	-	2,569,397
TOTAL INCOME RESTRICTED	2,663,588	-	(88,749)	293,044	-	-	2,867,883
Income Unrestricted -							
WELDON SPRINGS RESEARCH FUND	48,384,726	-	(2,011,937)	5,335,089	-	-	51,707,878
MISSOURI RESEARCH PARK	4,467,241	-	(144,587)	491,634	-	-	4,814,287
2005 ENDOWED CHAIRS	4,920,853	-	73,446	549,835	-	-	5,544,135
TOTAL INCOME UNRESTRICTED	57,772,820	-	(2,083,078)	6,376,557	-	-	62,066,300
Total Quasi Endowment Funds	60,436,408	-	(2,171,827)	6,669,601	-	-	64,934,182
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, 2013

	Balance July 1, 2012	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2013
Charitable Gift Annuity Funds -							
TOTAL CHARITABLE GIFT ANNUITY FUNDS	-	-	-	-	-	-	-
Total Unitrust, Life Income & Charitable Gift Funds	-	-	-	-	-	-	-
Total Endowment & Similar Funds	\$ 96,101,800	\$ 1,468	\$ (2,021,277)	\$ 10,536,676	\$ -	\$ (1,094,826)	\$ 103,523,841

University of Missouri - University Wide Resources
RESTRICTED AND UNRESTRICTED PLANT FUNDS
As of June 30, 2013

	Program Code	Balance July 1, 2012	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2013
Restricted:									
TOTAL RESTRICTED		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted:									
UNSPECIFIED PROGRAM		0	(16,150,195)	-	-	-	-	16,150,195	-
CAPITAL POOL		U8600	245,016	-	-	-	-	(245,016)	-
TOTAL UNRESTRICTED			(15,905,179)	-	-	-	-	15,905,179	-
Total Unexpended Plant Funds			\$ (15,905,179)	\$ -	\$ -	\$ -	\$ -	\$ 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, 2013

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
Capital Assets:				
Building	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-
Infrastructure	-	678,038	-	678,038
Equipment	33,522	-	-	33,522
Construction In Progress	16,150,195	65,001,697	-	81,151,892
Total Capital Assets	16,183,717	65,679,735	-	81,863,452
Less Accumulated Depreciation:				
Building	-	-	-	-
Infrastructure	-	17,000	-	17,000
Equipment	33,522	-	-	33,522
Total Accumulated Depreciation	33,522	17,000	-	50,522
Total Investment in Plant Capital Assets, Net	\$ 16,150,195	\$ 65,662,735	\$ -	\$ 81,812,930

University of Missouri - University Wide Resources

(Excludes Missouri Renewable Energy Corporation)

INVESTMENT IN PLANT CAPITAL ASSETS

For the Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
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, 2013

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
Capital Assets:				
Building	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-
Infrastructure	-	678,038	-	678,038
Equipment	-	-	-	-
Construction In Progress	16,150,195	65,001,697	-	81,151,892
	-	-	-	-
Total Capital Assets	16,150,195	65,679,735	-	81,829,930
Less Accumulated Depreciation:				
Building	-	-	-	-
Infrastructure	-	17,000	-	17,000
Equipment	-	-	-	-
	-	-	-	-
Total Accumulated Depreciation	-	17,000	-	17,000
Total Investment in Plant Capital Assets, Net	\$ 16,150,195	\$ 65,662,735	\$ -	\$ 81,812,930

UNIVERSITY OF MISSOURI - University Wide Resources
BONDS AND NOTES PAYABLE
For the Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Defeasance	Retired	Amortization	Balance June 30, 2013
Notes Payable:						
Rolla Renewable Energy Company QLICI Note Payable	-	8,443,153	-	-	-	8,443,153
Total Notes Payable	-	8,443,153	-	-	-	8,443,153
Total Outstanding Debt	\$ -	\$ 8,443,153	\$ -	\$ -	\$ -	\$ 8,443,153

University Of Missouri - University Wide Resources
SELF-INSURANCE FUNDS
For the Year Ending June 30, 2013

	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	\$ 1,221,714	\$ 11,628,471	\$ -	\$ -	\$ 176,843,365	\$ 10,091,528	\$ 795,542	\$ 5,567,134	\$ 1,514,447	\$ -	\$ 207,662,202
Investment Income	65,674	92,485	-	10,430	1,788,733	(479,521)	135,412	240,901	1,101,947	-	2,956,061
Other Miscellaneous Revenues	33,215	59	-	-	658	-	-	-	59,031	-	92,963
Total Revenues and Other Additions	1,320,602	11,721,015	-	10,430	178,632,757	9,612,007	930,954	5,808,034	2,675,425	-	210,711,225
Expenditures and Other Deductions:											
Benefit Payments	-	11,097,114	-	-	155,976,417	5,627,397	-	-	-	-	172,700,928
Administrative and Other Plan Deductions	1,660,637	114,189	-	55,204	3,084,406	7,279,295	2,134,162	8,016,928	(19,325,943)	32,713,454	35,732,332
Total Expenditures and Other Deductions	1,660,637	11,211,303	-	55,204	159,060,823	12,906,692	2,134,162	8,016,928	(19,325,943)	32,713,454	208,433,260
Operating Income (Loss) Before Transfers	(340,034)	509,712	-	(44,774)	19,571,934	(3,294,685)	(1,203,208)	(2,208,893)	22,001,368	(32,713,454)	2,277,965
Transfers In (Out)	-	-	-	-	-	-	-	(38,000)	2,150,000	-	2,112,000
Increase (Decrease) in Net Assets	(340,034)	509,712	-	(44,774)	19,571,934	(3,294,685)	(1,203,208)	(2,246,893)	24,151,368	(32,713,454)	4,389,965
Net Assets, Beginning 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
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-	-	-	-	-	-
Net Assets, Beginning of Year, Adjusted	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
Net Assets, End of Year	\$ 2,361,485	\$ 5,963,300	\$ -	\$ 399,577	\$ 112,601,037	\$ 13,258,847	\$ 2,466,493	\$ 7,525,357	\$ 110,789,572	\$ (142,209,122)	\$ 113,156,545

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