

University of Missouri - System Administration

STATEMENTS OF NET ASSETS

As of June 30, 2008 and 2007

(in thousands of dollars)

	2008	2007
Assets		
Current Assets:		
Cash and Cash Equivalents	\$ 11,280	\$ 20,269
Short Term Investments	10,495	11,737
Accounts Receivable, Net	14,075	12,925
Current Pledges Receivable, Net	-	-
Current Notes Receivable, net	-	-
Inventories	653	763
Prepaid Expenses and Other Current Assets	2,150	1,788
Total Current Assets	38,653	47,482
Noncurrent Assets:		
Pledges Receivable, Net	-	-
Notes Receivable, Net	-	-
Deferred Charges and Other Assets	-	-
Long Term Investments	67,317	56,607
Capital Assets, Net	50,124	47,495
Total Noncurrent Assets	117,441	104,102
Total Assets	\$ 156,094	\$ 151,584
Liabilities		
Current Liabilities:		
Accounts Payable	\$ 9,533	\$ 9,061
Accrued Liabilities	3,286	3,155
Deferred Revenue	8	(153)
Funds Held for Others	2,134	1,827
Collateral for Securities on Loan	4,890	6,818
Bonds and Notes Payable, Current	-	-
Total Current Liabilities	19,851	20,708
Noncurrent Liabilities:		
Bonds and Notes Payable	-	-
Total Noncurrent Liabilities	-	-
Total Liabilities	19,851	20,708
Net Assets		
Invested in Capital Assets, Net of Related Debt	50,124	47,495
Restricted:		
Nonexpendable	12,861	14,141
Expendable	607	1
Unrestricted	72,651	69,239
Total Net Assets	136,243	130,876
Total Liabilities and Net Assets	\$ 156,094	\$ 151,584

University of Missouri - System Administration
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
As of June 30, 2008 and 2007
(in thousands of dollars)

	2008	2007
Operating Revenues:		
Tuition and Fees	\$ -	\$ -
Less: Scholarship Allowances	4	1
Net Tuition and Fees	(4)	(1)
Federal Grants and Contracts	1,182	(3,801)
State and Local Grants and Contracts	4,576	4,241
Private Grants and Contracts	94	227
Sales and Services of Educational Activities	77	896
Auxilliary Enterprises:		
Housing and Dining Services	-	-
Bookstores	-	-
Other Auxilliary Enterprises	1,616	1,536
Notes Receivable Interest Income, net of Fees	-	-
Other Operating Revenues	19,672	25,633
Facilities & Administrative Cost Recovery	-	-
Total Operating Revenues	27,213	28,731
Operating Expenses:		
Salaries and Wages	28,186	25,757
Staff Benefits	8,046	7,403
Supplies, Services and Other Operating Expenses	32,523	26,073
Scholarships and Fellowships	-	-
Depreciation	7,389	6,162
Total Operating Expenses	76,144	65,395
Operating Income (Loss)	(48,931)	(36,664)
State Appropriations	32,284	27,406
Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	(16,647)	(9,258)
Nonoperating Revenues (Expenses):		
Investment and Endowment Income (Loss)	17,696	21,541
Private Gifts	382	277
Interest Expense	-	-
Other Nonoperating Revenues (Expenses)	(795)	(8)
Net Nonoperating Revenues (Expenses)	17,283	21,810
Income before Capital Contributions and Additions to Permanent Endowments	636	12,552
Capital Gifts and Grants	-	15
Private Gifts for Endowment Purposes	54	-
Mandatory Transfers In (Out)	(796)	(945)
Non Mandatory Transfers In (Out)	(868)	(372)
Intra Fund Transfers In (Out)	6,341	7,074
Increase in Net Assets	5,367	18,324
Net Assets, Beginning of Year	130,876	112,552
Net Assets, End of Year	\$ 136,243	\$ 130,876

University of Missouri - System Administration
STATEMENT OF NET ASSETS - BY FUND
As of June 30, 2008

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Assets							
Current Assets:							
Cash in Bank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash Equivalents	4,117,583	(213,027)	-	6,259,522	896,229	219,284	11,279,590
Short Term Investments	7,864,291	(1,507,064)	-	2,288,344	1,486,265	363,650	10,495,485
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	496,415	-	-	-	-	496,415
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	13,448,080	-	-	-	-	131,355	13,579,435
Investment Settlements Receivable	-	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	652,539	-	-	-	-	-	652,539
Prepaid Expenses	1,475,191	4,033	-	-	-	670,448	2,149,671
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Current Assets	27,557,684	(1,219,644)	-	8,547,866	2,382,494	1,384,736	38,653,135
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	20,540,774	37,503	-	40,892,851	4,696,353	1,149,074	67,316,555
Capital Assets, net	-	-	-	-	50,124,068	-	50,124,068
Total Noncurrent Assets	20,540,774	37,503	-	40,892,851	54,820,420	1,149,074	117,440,622
Total Assets	\$ 48,098,458	\$ (1,182,141)	\$ -	\$ 49,440,716	\$ 57,202,914	\$ 2,533,810	\$ 156,093,758
Liabilities							
Current Liabilities:							
Accounts Payable	\$ 8,973,872	\$ 368,740	\$ -	\$ -	\$ 64,634	\$ 125,588	\$ 9,532,833
Accrued Payroll	208,934	738	-	-	-	17,320	226,993
Accrued Vacation	2,848,487	78,736	-	-	-	132,178	3,059,401
Accrued Interest Payable	-	-	-	-	-	-	-
Accrued Self-Insurance Claims	-	-	-	-	-	-	-
Deferred Revenue, Current	(184,055)	70,772	-	-	-	121,500	8,217
Payroll Withholdings and Other Employee Benefits	(3,329)	-	-	-	-	(594)	(3,923)
Funds Held for Others	-	-	-	-	-	2,137,817	2,137,817
Investment Settlements Payable	-	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	4,889,569	-	-	4,889,569
Capital Lease Obligations, current	-	-	-	-	-	-	-
Bonds and Notes Payable, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	11,843,910	518,985	-	4,889,569	64,634	2,533,810	19,850,908

University of Missouri - System Administration
STATEMENT OF NET ASSETS - BY FUND
As of June 30, 2008

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Noncurrent Liabilities:							
Deferred Revenue	-	-	-	-	-	-	-
Capital Lease Obligations	-	-	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-	-
Total Liabilities	11,843,910	518,985	-	4,889,569	64,634	2,533,810	19,850,908
Net Assets							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	50,124,068	-	50,124,068
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Reserved for Other Post Employment Benefits	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	12,860,472	-	-	12,860,472
Expendable	-	(1,701,126)	-	2,293,754	14,592	-	607,220
Unrestricted	36,254,548	-	-	29,396,922	6,999,620	-	72,651,090
Total Net Assets	36,254,548	(1,701,126)	-	44,551,147	57,138,280	-	136,242,850
Total Liabilities and Net Assets	\$ 48,098,458	\$ (1,182,141)	\$ -	\$ 49,440,716	\$ 57,202,914	\$ 2,533,810	\$ 156,093,758

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND
As of June 30, 2008

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	4,000	-	-	-	-	4,000
Net Student Fees	(4,000)	-	-	-	-	(4,000)
Federal Grants and Contracts	-	1,182,331	-	-	-	1,182,331
State and Local Grants and Contracts	-	4,576,249	-	-	-	4,576,249
Private Grants and Contracts	-	93,933	-	-	-	93,933
Sales and Services of Education Activities	77,115	-	-	-	-	77,115
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	1,615,523	-	-	-	-	1,615,523
Notes Receivable Interest Income, net of Fees	-	-	-	-	-	-
Other Operating Revenues	19,496,489	124,068	-	-	51,172	19,671,728
Facilities & Administrative Cost Recovery	158,668	(158,661)	-	-	-	7
Total Operating Revenues	21,343,795	5,817,919	-	-	51,172	27,212,886
Operating Expenses:						
Salaries and Wages	27,031,541	1,154,555	-	-	-	28,186,096
Staff Benefits	7,773,084	272,978	-	-	-	8,046,062
Supplies, Services and Other Operating Expenses	20,387,231	14,684,815	-	500	1,869,447	36,941,993
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	1,694,765	1,479,308	-	-	(7,593,238)	(4,419,164)
Depreciation	-	-	-	-	7,389,488	7,389,488
Total Operating Expenses	56,886,622	17,591,656	-	500	1,665,698	76,144,475
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(35,542,827)	(11,773,737)	-	(500)	(1,614,526)	(48,931,590)
State Appropriations	19,783,311	12,501,011	-	-	-	32,284,322
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	(15,759,516)	727,275	-	(500)	(1,614,526)	(16,647,267)
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Investment and Endowment Income	20,177,057	120,313	-	(2,602,592)	879	17,695,658
Private Gifts	365	381,505	-	-	-	381,870
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	(17,260)	-	-	-	(778,015)	(795,275)
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	20,160,162	501,818	-	(2,602,592)	(777,136)	17,282,252

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND
As of June 30, 2008

	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	-	-	-	54,320	-	54,320
Net Other Nonoperating Revenues (Expenses) before Transfers	20,160,162	501,818	-	(2,548,272)	(777,136)	17,336,572
Mandatory Transfers In (Out)	-	-	-	(795,588)	-	(795,588)
Non Mandatory Transfers In (Out)	875,905	71,150	-	(3,896,976)	2,081,883	(868,039)
Intra Fund Transfers In (Out)	6,913,877	(445,859)	-	-	(127,221)	6,340,797
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	27,949,944	127,109	-	(7,240,836)	1,177,525	22,013,742
Increase (Decrease) in Net Assets	12,190,428	854,383	-	(7,241,336)	(437,001)	5,366,475
Net Assets, Beginning of Year	24,064,120	(2,555,509)	-	51,792,483	57,575,281	130,876,375
Net Assets, End of Year	\$ 36,254,548	\$ (1,701,126)	\$ -	\$ 44,551,147	\$ 57,138,280	\$ 136,242,850

University of Missouri - System Administration

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

As of June 30, 2008

	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	4,000	-	-	-	-	4,000
Net Student Fees	(4,000)	-	-	-	-	(4,000)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	77,115	-	-	-	-	77,115
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxilliary Enterprises	-	-	1,615,523	-	-	1,615,523
Notes Receivable Interest Income, net of Fees	-	-	-	-	-	-
Other Operating Revenues	18,887,559	-	-	767,597	-	19,655,156
Total Operating Revenues	18,960,674	-	1,615,523	767,597	-	21,343,795
Operating Expenses:						
Salaries and Wages	25,807,795	-	1,109,012	114,733	-	27,031,541
Staff Benefits	7,417,139	-	326,234	29,712	-	7,773,084
Supplies, Services and Other Operating Expenses	18,811,127	-	971,190	604,914	-	20,387,231
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	1,675,351	-	-	19,414	-	1,694,765
Depreciation	-	-	-	-	-	-
Total Operating Expenses	53,711,412	-	2,406,436	768,774	-	56,886,622
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	(34,750,738)	-	(790,913)	(1,176)	-	(35,542,827)
State Appropriations	19,783,311	-	-	-	-	19,783,311
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	(14,967,427)	-	(790,913)	(1,176)	-	(15,759,516)
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Investment and Endowment Income	20,177,057	-	-	-	-	20,177,057
Private Gifts	365	-	-	-	-	365
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	(18,328)	-	1,068	-	-	(17,260)
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	20,159,094	-	1,068	-	-	20,160,162

University of Missouri - System Administration

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

As of June 30, 2008

	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	20,159,094	-	1,068	-	-	20,160,162
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	1,171,513	-	(28,798)	(266,810)	-	875,905
Intra Fund Transfers In (Out)	5,780,920	-	878,872	254,085	-	6,913,877
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	27,111,527	-	851,143	(12,726)	-	27,949,944
Increase (Decrease) in Net Assets	12,144,100	-	60,230	(13,902)	-	12,190,428
Net Assets, Beginning of Year	24,211,333	-	(278,718)	131,505	-	24,064,120
Net Assets, End of Year	\$ 36,355,433	\$ -	\$ (218,488)	\$ 117,603	\$ -	\$ 36,254,548

University of Missouri - System Administration

CURRENT FUNDS OPERATING REVENUES

As of June 30, 2008

	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	4,000	-	4,000
Net Student Fees	(4,000)	-	(4,000)
Federal Grants and Contracts -			
Department of:			
Agriculture	-	-	-
Commerce	-	-	-
Defense	-	-	-
Education	-	-	-
Energy	-	-	-
Health and Human Services - Public Health Service	-	1,589,090	1,589,090
Interior	-	-	-
Labor	-	-	-
Environmental Protection Agency	-	-	-
Transportation	-	-	-
Agency for International Development	-	-	-
National Aeronautics and Space Administration	-	-	-
National Endowment for the Arts/Humanities	-	-	-
National Science Foundation	-	(406,759)	(406,759)
Other Federal Agencies	-	-	-
Small Business Administration	-	-	-
Total Federal Grants and Contracts	-	1,182,331	1,182,331
State and Local Grants and Contracts	-	4,576,249	4,576,249
Private Grants and Contracts	-	93,933	93,933
Sales and Services of Education Activities	77,115	-	77,115
Auxiliary Enterprises -			
Patient Medical Services	-	-	-
Housing and Dining Services	-	-	-
Bookstores	-	-	-
Other Medical Services	-	-	-
Other Auxiliary Enterprises	1,615,523	-	1,615,523
Notes Receivable Interest Income, net of Fees	-	-	-
Other Operating Revenues -			
F&A Recovery	158,668	(158,661)	7
Other	19,496,489	124,068	19,620,557
Total Operating Revenues	\$ 21,343,795	\$ 5,817,919	\$ 27,161,714

University of Missouri - System Administration
OPERATING EXPENSES BY OBJECT MATRIX
For the Year Ending June 30, 2008

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ 13,555	\$ 86	\$ 11,277	\$ -	\$ -	\$ 24,917
Research	266,416	1,968	(8,137)	-	-	260,248
Public Service	7,595,095	2,249,131	20,603,156	-	-	30,447,382
Academic Support	1,516,301	450,469	4,686,394	-	-	6,653,164
Student Services (B)	621,575	185,714	1,304,934	-	-	2,112,223
Institutional Support (C)	16,496,167	4,663,500	10,379,964	-	-	31,539,630
Operation & Maintenance of Plant	567,975	168,962	297,343	-	-	1,034,279
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	27,077,084	7,719,829	37,274,929	-	-	72,071,842
Auxiliary Enterprises (E)	1,109,012	326,234	971,190	-	-	2,406,436
Total Current Funds Operating Expenses	28,186,096	8,046,062	38,246,119	-	-	74,478,278
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	500	-	-	500
Plant Funds (G)	-	-	(5,723,791)	-	-	(5,723,791)
Depreciation	-	-	-	-	7,389,488	7,389,488
Total Operating Expenses - All Funds	\$ 28,186,096	\$ 8,046,062	\$ 32,522,828	\$ -	\$ 7,389,488	\$ 76,144,475

(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 Deptid activity for attributes 6x, AGEN, MTRF, NTRF, RET and UNDF.

(D) Scholarships and Fellowships includes expenditures in account range 764000 - 764999, based on criteria established by GASB. The remaining Financial Aid Expense is recorded net of the related Tuition and Fees.

(E) Auxiliary Enterprises includes activity for attribute AUX, and for all funds in the auxiliary range of 0100 - 0440, 0455 - 0699.

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

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

University of Missouri - System Administration

AUXILIARY AND SERVICE OPERATIONS

As of June 30, 2008

	Net Assets July 1, 2007	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Assets June 30, 2008
AUXILIARIES:					
University Press	\$ (278,718)	\$ 1,615,523	\$ 2,406,436	\$ 851,143	\$ (218,488)
Total Auxiliaries	(278,718)	1,615,523	2,406,436	851,143	(218,488)
SERVICE OPERATIONS:					
Computing Services	-	-	240,318	224,085	(16,233)
General Stores	(880)	-	(880)	-	-
Other Service Oper	132,385	767,597	529,335	(236,810)	133,836
Total Service Operations	\$ 131,505	\$ 767,597	\$ 768,774	\$ (12,726)	\$ 117,603

University of Missouri - System Administration
ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2008

	Balance July 1, 2007	Gifts and Other Additions	Income (Loss) added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2008
Endowment Funds:							
Income Restricted -							
OWEN B LOONEY TRUST	\$ 75,746	\$ -	\$ (914)	\$ (5,395)	\$ -	\$ -	\$ 69,437
OLSON FUND FOR ARTS	675,183	1,050	(8,132)	(48,140)	-	-	619,961
LAW OF 1939 TUITION SCHLP FUND	13,347,820	-	393,536	(983,085)	-	(680,145)	12,078,126
STRICKLAND HIST PRIZE	12,476	-	(151)	(889)	-	-	11,437
GENERAL ENDOWMENT TRUST	12,002	-	-	117	-	-	12,119
ARTHUR UNGER PAPERS ENDOW WHMC	17,586	-	(212)	(1,253)	-	-	16,121
U-PRESS FOREVER ENDOWMENT	-	53,270	-	-	-	-	53,270
Total Income Restricted	14,140,813	54,320	384,128	(1,038,644)	-	(680,145)	12,860,472
Total Endowment Funds	14,140,813	54,320	384,128	(1,038,644)	-	(680,145)	12,860,472
Quasi Endowment Funds:							
Income Restricted -							
THOMAS JEFFERSON AWD	268,167	-	(3,235)	(19,100)	-	-	245,832
PRES AWD O/S TEACH	758,553	-	(9,151)	(54,027)	-	(151)	695,375
WEST HIST MAN GIFTS	140,880	-	(1,700)	(10,034)	-	-	129,147
Total Income Restricted	1,167,600	-	(14,086)	(83,160)	-	-	1,070,353
Income Unrestricted -							
CASH & CASH EQUIV	35,484	-	2,104	-	-	-	37,587
ACADEMIC PROG SUPP	18,806,083	-	528,761	(1,344,002)	-	(626,117)	17,364,724
BIRCH ENDOWMENT	104,497	-	-	1,021	-	-	105,518
HURWITZ ENDOWMENT FUND	437,390	-	-	4,272	-	-	441,661
KINSOLVING ENDOWMENT	349,623	-	-	3,415	-	-	353,037
WUNDERLICH ENDOWMENT	349,584	-	-	3,414	-	-	352,999
INVESTMENT INCOME STAB RESERVE	15,034,585	-	584,944	(1,607,275)	-	(3,270,859)	10,741,395
Total Income Unrestricted	35,117,246	-	1,115,808	(2,939,156)	-	(3,896,976)	29,396,922
Total Quasi Endowment Funds	36,284,845	-	1,101,722	(3,022,317)	-	(3,896,976)	30,467,275
Unitrust, Life Income and Charitable Gift Funds:							
Unitrust Funds -							
WOMBLES UNITRUST	117,505	-	260	(1,834)	500	(115,443)	(13)
Total Unitrust Funds	117,505	-	260	(1,834)	500	(115,443)	(13)
Life Income Funds -							
Total Life Income Funds	-	-	-	-	-	-	-
Charitable Gift Annuity Funds -							
CHARITABLE GFT ANNUITY RESERVE	1,249,320	-	52,251	(78,158)	-	-	1,223,413
Total Charitable Gift Annuity Funds	1,249,320	-	52,251	(78,158)	-	-	1,223,413
Total Unitrust, Life Income & Charitable Gift Funds	1,366,825	-	52,511	(79,992)	500	(115,443)	1,223,400
Total Endowment & Similar Funds	\$ 51,792,483	\$ 54,320	\$ 1,538,361	\$ (4,140,953)	\$ 500	\$ (4,692,564)	\$ 44,551,147

University of Missouri - System Administration
RESTRICTED AND UNRESTRICTED PLANT FUNDS

As of June 30, 2008

	Balance July 1, 2007	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2008
Restricted:								
JORDAN FOUNDATION GIFTS	\$ 22,756	\$ -	\$ -	\$ 879	\$ -	\$ 9,043	\$ -	\$ 14,592
Total Restricted	22,756	-	-	879	-	9,043	-	14,592
Unrestricted:								
UNSPECIFIED PROGRAM	6,349,434	-	-	5,011	-	4,083,608	1,619,524	3,890,362
FPD VEHICLE REPLACEMENT	43,246	-	-	-	-	-	-	43,246
RECORDS MNGT EQUIP RESERVE	136,848	-	-	-	-	-	2,762	139,610
PHOTOCOPY EQUIP RES	73,188	-	-	-	-	11,148	5,000	67,040
2910 LEMONE BLDG RESERVE	440,113	-	-	-	-	21,927	53,000	471,186
UNSPECIFIED PLANT PROJECTS	2,271,722	-	-	-	-	375,788	(227,221)	1,668,713
RECORDS CENTER BLDG RESERVE	273,375	-	-	-	-	-	66,062	339,437
E-PROCUREMENT	469,754	-	-	46,162	-	515,916	-	-
PROVIDENCE POINT REMODEL	-	-	-	-	-	55,508	100,000	44,492
SURPLUS PROPERTY PROJECTS	-	-	-	-	-	-	335,535	335,535
Total Unrestricted	10,057,680	-	-	51,173	-	5,063,895	1,954,662	6,999,620
Total Unexpended Plant Funds	\$ 10,080,436	\$ -	\$ -	\$ 52,052	\$ -	\$ 5,072,938	\$ 1,954,662	\$ 7,014,212

University of Missouri - System Administration

INVESTMENT IN PLANT CAPITAL ASSETS

As of June 30, 2008

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
Capital Assets:				
Building	\$ 21,444,058	\$ -	\$ -	\$ 21,444,058
Land	3,370,253	222,289	(742,122)	2,850,421
Infrastructure	371,550	-	-	371,550
Equipment	61,849,002	10,574,439	(840,112)	71,583,329
Livestock	-	-	-	-
Art & Museum Objects	7,361	-	-	7,361
Library Books	-	-	-	-
Construction In Progress	-	-	-	-
Total Capital Assets	87,042,224	10,796,729	(1,582,234)	96,256,719
Less Accumulated Depreciation:				
Building	11,914,544	527,769	-	12,442,313
Infrastructure	354,371	17,180	-	371,550
Library Books	-	-	-	-
Equipment	27,278,465	6,844,543	(804,221)	33,318,787
Total Accumulated Depreciation	39,547,380	7,389,492	(804,221)	46,132,651
Total Investment in Plant Capital Assets, Net	\$ 47,494,844	\$ 3,407,237	\$ (778,013)	\$ 50,124,068

University of Missouri - System Administration

FUNDS HELD FOR OTHERS

As of June 30, 2008

Department Description	Balance July 1, 2007	Deposits	Withdrawals	Balance June 30, 2008
ALUMNI ALLIANCE LEGIS DAY	\$ 7,106	\$ 20,000	\$ 15,515	\$ 11,592
MOBIUS OPERATIONS	511,085	276,926	525,715	262,296
MOBIUS TRAINING	(483)	156,639	156,156	-
MOBIUS IMPLEMENTATION	-	9,153	9,153	-
MOBIUS SUPPORT	483	1,370,167	1,370,649	-
MOBIUS DATABASE	8,908	1,181,647	1,190,555	-
ANNUAL MOBIUS CONFERENCE	-	52,935	51,416	1,519
MOBIUS DELIVERY SERVICE	-	278,233	278,233	-
MOBIUS RESERVES	-	514,197	-	514,197
GPN CONSORTIUM	453,532	1,082,733	1,050,008	486,257
INTERNAL AUDITING	9,200	-	9,200	-
ACCOUNTS PAYABLE AUDIT	(1,526)	-	-	(1,526)
MRP CONTRACTORS ESCROW	12,000	-	-	12,000
COMSHEBO TREASURY	-	-	(1,012)	1,012
CACUBO NEWSLETTER	(6,014)	-	12,139	(18,154)
CONTRACTOR DEPOSITS	53,200	-	-	53,200
UNIV OF MO SPECIAL TRUST	-	1,000	-	1,000
TRANSITION CONFERENCE	5,703	-	-	5,703
T & A CONFERENCE	2,175	8,820	8,222	2,773
PATENT DISTR & SERVICE OPER	374,199	2,474,877	2,420,784	428,292
COPYRIGHT DISTRIBUTION	(5,607)	5,372	5,179	(5,414)
STATE HIST SOC FY EVEN	5,091	1,473,974	1,506,051	(26,986)
ACCR VAC/AP PCS 4.1	(38,829)	-	(38,829)	-
VACATION PAY ACCRUAL AGEN	(74,190)	-	57,988	(132,178)
AGENCY ACCOUNTS PAYABLE	-	-	1,168	(1,168)
LIPSCOMB LOAN CLEARING	(60)	-	-	(60)
LIPSCOMB LOAN FD - ALL CAMPUS	511,171	86,568	54,275	543,463
Total Agency Funds	\$ 1,827,143	\$ 8,993,240	\$ 8,682,566	\$ 2,137,817