

2013 Financial Report and Supplemental Schedules



A black outline map of the state of Mississippi is centered on the page. In the center of the map, there is a solid black five-pointed star. Below the star, the words "System Administration" are written in a black, serif font, with "System" on the top line and "Administration" on the bottom line, both slightly angled.

System
Administration

STATEMENT OF NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2013	2012	2011	2010
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 1,403	\$ 3,047	\$ 2,261	\$ 4,041
Investment in Treasury General Pool	53,433	50,682	50,507	50,774
Short-Term Investments	360	410	630	775
Accounts Receivable, Net	5,817	6,077	6,177	10,452
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Inventories	27	257	239	313
Prepaid Expenses and Other Current Assets	3,268	1,207	1,964	2,855
Total Current Assets	64,308	61,680	61,778	69,210
Noncurrent Assets				
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-
Long-Term Investments	61,099	51,975	50,825	38,767
Capital Assets, Net	38,803	40,737	45,237	46,168
Total Noncurrent Assets	99,902	92,712	96,062	84,935
Total Assets	\$ 164,210	\$ 154,392	\$ 157,840	\$ 154,145
Liabilities				
Current Liabilities				
Accounts Payable	\$ 2,416	\$ 2,688	\$ 2,088	\$ 13,220
Accrued Liabilities	3,027	3,004	2,734	2,783
Deferred Revenue	1,335	457	277	301
Funds Held for Others	918	1,137	1,319	2,181
Collateral Held for Securities Lending	-	-	-	-
Current Portion of Long-Term Debt	-	-	-	-
Long-Term Debt Subject to Remarketing	-	-	-	-
Total Current Liabilities	7,696	7,286	6,418	18,485
Noncurrent Liabilities				
Long-Term Debt	-	-	-	-
Other Noncurrent Liabilities	970	853	788	778
Total Noncurrent Liabilities	970	853	788	778
Total Liabilities	8,666	8,139	7,206	19,263
Net Position				
Invested in Capital Assets, Net of Debt	38,804	40,738	45,238	46,168
Restricted				
Nonexpendable -				
Endowment	12,360	11,278	11,694	9,885
Expendable -				
Scholarship, Research, Instruction & Other	3,080	1,473	1,822	1,426
Loans	-	-	-	-
Capital Projects	3	3	2,641	875
Unrestricted	101,297	92,761	89,239	76,528
Total Net Position	155,544	146,253	150,634	134,882
Total Liabilities & Net Position	\$ 164,210	\$ 154,392	\$ 157,840	\$ 154,145

CHANGES IN NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2013	2012	2011	2010
Operating Revenues				
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	13	10	16	11
Net Tuition and Fees	(13)	(10)	(16)	(11)
Federal Grants and Contracts	2,149	4,071	1,153	843
State and Local Grants and Contracts	55	3,281	3,385	5,645
Private Grants and Contracts	-	33	91	-
Sales and Services of Educational Activities	190	2	3	36
Auxiliary Enterprises -				
Patient Medical Services, Net	-	-	-	-
Housing and Dining Services, Net	-	-	-	-
Bookstores	-	-	-	-
Other Auxiliary Enterprises, Net	25,466	21,154	23,849	17,982
Other Operating Revenues	6,837	8,349	9,735	10,965
Total Operating Revenues	34,684	36,880	38,200	35,460
Operating Expenses				
Salaries and Wages	30,538	30,830	30,234	32,216
Benefits	9,828	9,235	8,646	8,864
Supplies, Services and Other Operating Expenses	26,164	33,937	31,330	34,252
Scholarships and Fellowships	-	-	-	-
Depreciation	6,187	8,459	8,961	8,752
Total Operating Expenses	72,717	82,461	79,171	84,084
Operating Loss before State Appropriation	(38,033)	(45,581)	(40,971)	(48,624)
State Appropriations	14,124	15,136	18,239	25,859
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	(23,909)	(30,445)	(22,732)	(22,765)
Nonoperating Revenues (Expenses)				
Federal Appropriations	-	-	-	-
Federal Pell Grants	-	-	-	-
Investment & Endowment Inc (Losses), Net	24,860	17,395	28,209	29,064
Private Gifts	535	315	178	196
Interest Expense	-	-	-	-
Other Nonoperating Revenues (Expenses)	(315)	65	(272)	(46)
Net Nonoperating Revenues (Expenses)	25,080	17,775	28,115	29,214
Income (Loss) before Capital Contributions, Additions to Permanent Endowments and Extraordinary Items	1,171	(12,670)	5,383	6,439
State Capital Appropriations	-	-	2,642	899
Capital Gifts and Grants	-	-	(2)	2
Private Gifts for Endowment Purposes	-	-	-	1
Mandatory Transfers In (Out)	(299)	(252)	(271)	(2,743)
Non Mandatory Transfers In (Out)	(817)	(246)	(653)	1,355
Intra Fund Transfers In (Out)	9,236	8,787	8,653	8,000
Increase (Decrease) in Net Position	9,291	(4,381)	15,752	13,953
Net Position, Beginning of Year	146,253	150,634	134,882	120,929
Cumulative Effect of Change in Accounting Principles	-	-	-	-
Net Position, Beginning of Year, as Adjusted	146,253	150,634	134,882	120,929
Net Position, End of Year	\$ 155,544	\$ 146,253	\$ 150,634	\$ 134,882

University of Missouri - System Administration

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	\$ 9,022	\$ -	\$ -	\$ 1,393,860	\$ -	\$ -	\$ 1,402,882
Investment in Treasury General Pool	38,648,084	302,722	-	210,149	13,094,994	1,177,257	53,433,206
Short Term Investments	-	-	-	360,383	-	-	360,383
Investment of Cash Collateral	-	-	-	-	-	-	-
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	321,919	-	-	-	-	321,919
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	5,480,586	-	-	-	-	14,113	5,494,699
Investment Settlements Receivable	-	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	26,957	-	-	-	-	-	26,957
Prepaid Expenses	3,267,887	-	-	-	-	-	3,267,887
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Current Assets	47,432,536	624,642	-	1,964,392	13,094,994	1,191,370	64,307,933
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	498,825	-	-	57,567,356	3,031,303	1,028	61,098,513
Capital Assets, net	-	-	-	-	38,803,497	-	38,803,497
Total Noncurrent Assets	498,825	-	-	57,567,356	41,834,800	1,028	99,902,010
Deferred Outflow of Resources	-	-	-	-	-	-	-
Total Assets	\$ 47,931,361	\$ 624,642	\$ -	\$ 59,531,748	\$ 54,929,794	\$ 1,192,398	\$ 164,209,943
Liabilities							
Current Liabilities:							
Accounts Payable	\$ 2,077,969	\$ 106,136	\$ -	\$ -	\$ 228,831	\$ 2,257	\$ 2,415,192
Accrued Payroll	325,787	5,997	-	-	-	26,487	358,271
Accrued Vacation	3,372,142	31,531	-	-	-	235,163	3,638,836
Accrued Interest Payable	-	-	-	-	-	-	-
Accrued Self-Insurance Claims	-	-	-	-	-	-	-
Deferred Revenue, Current	1,328,180	-	-	-	-	6,668	1,334,848
Payroll Withholdings and Other Employee Benefits	(3,329)	-	-	-	-	20,742	17,413
Funds Held for Others	-	-	-	-	-	901,082	901,082
Investment Settlements Payable	-	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	-	-	-	-
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	7,100,750	143,664	-	-	228,831	1,192,398	8,665,642

University of Missouri - System Administration

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	-	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-	-
Total Liabilities	7,100,750	143,664	-	-	228,831	1,192,398	8,665,642
Net Assets							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	38,803,497	-	38,803,497
Restricted:							
Nonexpendable	-	-	-	12,360,346	-	-	12,360,346
Expendable	-	480,978	-	2,599,046	3,568	-	3,083,593
Unrestricted	40,830,611	-	-	44,572,357	15,893,898	-	101,296,865
Total Net Assets	40,830,611	480,978	-	59,531,748	54,700,963	-	155,544,301
Total Liabilities and Net Assets	\$ 47,931,361	\$ 624,642	\$ -	\$ 59,531,748	\$ 54,929,794	\$ 1,192,398	\$ 164,209,943

University of Missouri - System Administration
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	13,000	-	-	-	-	13,000
Net Student Fees	(13,000)	-	-	-	-	(13,000)
Federal Grants and Contracts	-	2,149,037	-	-	-	2,149,037
State and Local Grants and Contracts	-	54,716	-	-	-	54,716
Private Grants and Contracts	-	(48)	-	-	-	(48)
Sales and Services of Education Activities	189,597	-	-	-	-	189,597
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	25,466,474	-	-	-	-	25,466,474
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	6,860,850	(16,335)	-	-	-	6,844,515
Facilities & Administrative Cost Recovery	134,384	(141,553)	-	-	-	(7,169)
Total Operating Revenues	32,638,305	2,045,818	-	-	-	34,684,123
Operating Expenses:						
Salaries and Wages	30,158,610	379,322	-	-	-	30,537,932
Staff Benefits	9,724,875	103,301	-	-	-	9,828,176
Supplies, Services and Other Operating Expenses	23,684,303	2,195,817	-	(1,565)	430,570	26,309,125
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	1,686,290	-	-	-	(1,832,181)	(145,891)
Depreciation	-	-	-	-	6,187,485	6,187,485
Total Operating Expenses	65,254,077	2,678,440	-	(1,565)	4,785,875	72,716,827
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(32,615,772)	(632,623)	-	1,565	(4,785,875)	(38,032,704)
State Appropriations	12,974,376	1,149,688	-	-	-	14,124,064
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	(19,641,396)	517,065	-	1,565	(4,785,875)	(23,908,640)
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	18,272,850	84,155	-	2,203,093	8,684	20,568,782
Unrealized Gain/Loss	3,002	-	-	4,288,448	-	4,291,450
Private Gifts	18,200	99,451	-	417,469	-	535,120
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	(344,635)	-	(344,635)
Gain/Loss on Asset Disposal	96,360	-	-	-	(67,026)	29,334
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	18,390,412	183,606	-	6,564,375	(58,342)	25,080,051

University of Missouri - System Administration
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	-	-	-	149	-	149
Net Other Nonoperating Revenues (Expenses) before Transfers	18,390,412	183,606	-	6,564,524	(58,342)	25,080,199
Mandatory Transfers In (Out)	-	-	-	(298,482)	-	(298,482)
Non Mandatory Transfers In (Out)	(5,327,334)	-	-	1	4,510,139	(817,195)
Intra Fund Transfers In (Out)	11,136,145	774,882	-	-	(2,675,326)	9,235,702
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	24,199,222	958,488	-	6,266,043	1,776,472	33,200,225
Increase (Decrease) in Net Assets	4,557,827	1,475,553	-	6,267,608	(3,009,403)	9,291,585
Net Assets, Beginning of Year	36,272,784	(994,575)	-	53,264,140	57,710,367	146,252,716
Net Assets, End of Year	\$ 40,830,611	\$ 480,978	\$ -	\$ 59,531,748	\$ 54,700,963	\$ 155,544,301

University of Missouri - System Administration

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	13,000	-	-	-	-	13,000
Net Student Fees	(13,000)	-	-	-	-	(13,000)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	189,597	-	-	-	-	189,597
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxilliary Enterprises	-	-	25,466,474	-	-	25,466,474
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	6,683,759	-	-	311,476	-	6,995,234
Total Operating Revenues	6,860,356	-	25,466,474	311,476	-	32,638,305
Operating Expenses:						
Salaries and Wages	23,580,953	-	6,232,212	345,445	-	30,158,610
Staff Benefits	7,543,690	-	2,071,591	109,594	-	9,724,875
Supplies, Services and Other Operating Expenses	8,040,258	-	15,304,931	339,114	-	23,684,303
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	1,644,772	-	41,518	-	-	1,686,290
Depreciation	-	-	-	-	-	-
Total Operating Expenses	40,809,672	-	23,650,252	794,153	-	65,254,077
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	(33,949,317)	-	1,816,222	(482,677)	-	(32,615,772)
State Appropriations	12,974,376	-	-	-	-	12,974,376
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	(20,974,941)	-	1,816,222	(482,677)	-	(19,641,396)
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	18,063,026	-	209,824	-	-	18,272,850
Unrealized Gain/Loss	3,002	-	-	-	-	3,002
Private Gifts	500	-	17,700	-	-	18,200
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	93,528	-	2,832	-	-	96,360
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	18,160,056	-	230,356	-	-	18,390,412

University of Missouri - System Administration

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	18,160,056	-	230,356	-	-	18,390,412
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(3,901,683)	-	(1,243,233)	(182,419)	-	(5,327,334)
Intra Fund Transfers In (Out)	10,039,571	-	556,040	540,534	-	11,136,145
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	24,297,944	-	(456,837)	358,115	-	24,199,222
Increase (Decrease) in Net Assets	3,323,004	-	1,359,385	(124,562)	-	4,557,827
Net Assets, Beginning of Year	20,453,248	-	15,753,864	65,672	-	36,272,784
Net Assets, End of Year	\$ 23,776,252	\$ -	\$ 17,113,249	\$ (58,890)	\$ -	\$ 40,830,611

University of Missouri - System Administration
CURRENT FUNDS OPERATING REVENUES
For the Year Ending June 30, 2013

	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	13,000	-	13,000
Net Student Fees	(13,000)	-	(13,000)
Federal Grants and Contracts -			
Department of:			
Agriculture	-	-	-
Commerce	-	-	-
Defense	-	-	-
Education	-	2,128,027	2,128,027
Energy	-	-	-
Health and Human Services - Public Health Service	-	-	-
Interior	-	-	-
Labor	-	-	-
Environmental Protection Agency	-	-	-
Transportation	-	-	-
Agency for International Development	-	-	-
National Aeronautics and Space Administration	-	-	-
National Endowment for the Arts/Humanities	-	-	-
National Science Foundation	-	21,010	21,010
Other Federal Agencies	-	-	-
Small Business Administration	-	-	-
Total Federal Grants and Contracts	-	2,149,037	2,149,037
State and Local Grants and Contracts	-	54,716	54,716
Private Grants and Contracts	-	(48)	(48)
Sales and Services of Education Activities	189,597	-	189,597
Auxiliary Enterprises -			
Patient Medical Services	-	-	-
Housing and Dining Services	-	-	-
Bookstores	-	-	-
Other Medical Services	-	-	-
Other Auxiliary Enterprises	25,466,474	-	25,466,474
Notes Receivable Interest Income, Net of Fees	-	-	-
Other Operating Revenues -			
F&A Recovery	134,384	(141,553)	(7,169)
Other	6,860,850	(16,335)	6,844,515
Total Operating Revenues	\$ 32,638,305	\$ 2,045,818	\$ 34,684,123

University of Missouri - System Administration
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	\$ 278,903	\$ 89,652	\$ 211,486	\$ -	\$ -	\$ 580,041
Research	99,912	25,052	451,381	-	-	576,345
Public Service	493,615	147,550	2,131,524	-	-	2,772,689
Academic Support	353,872	103,182	805,506	-	-	1,262,560
Student Services (B)	1,059,712	358,086	652,898	-	-	2,070,696
Institutional Support (C)	21,782,869	6,950,535	7,459,257	-	-	36,192,661
Operation & Maintenance of Plant	236,838	82,528	507,908	-	-	827,274
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	24,305,720	7,756,585	12,219,960	-	-	44,282,265
Auxiliary Enterprises (E)	6,232,212	2,071,591	15,346,449	-	-	23,650,252
Total Current Funds Operating Expenses	30,537,932	9,828,176	27,566,410	-	-	67,932,517
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	(1,565)	-	-	(1,565)
Plant Funds (G)	-	-	(1,401,610)	-	-	(1,401,610)
Depreciation	-	-	-	-	6,187,485	6,187,485
Total Operating Expenses - All Funds:	\$ 30,537,932	\$ 9,828,176	\$ 26,163,234	\$ -	\$ 6,187,485	\$ 72,716,827

(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 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 - 0699

(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 - System Administration
AUXILIARY AND SERVICE OPERATIONS

As of June 30, 2013

	Net Assets July 1, 2012	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Assets June 30, 2013
AUXILIARIES:					
University Press	\$ (583,104)	\$ -	\$ (26,973)	\$ 556,132	\$ -
MOREnet Operations	13,358,005	24,328,277	21,788,278	(1,012,969)	14,885,035
eMINTS Operations	2,978,963	1,138,198	1,888,947	-	2,228,213
Total Auxiliaries	15,753,864	25,466,474	23,650,252	(456,837)	17,113,249
SERVICE OPERATIONS:					
Computing Services	(6,900)	-	413,135	410,534	(9,501)
Other Service Oper	72,572	311,476	381,018	(52,419)	(49,389)
Total Service Operations	\$ 65,672	\$ 311,476	\$ 794,153	\$ 358,115	\$ (58,890)

University of Missouri - System Administration

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

For the Year Ending June 30, 2013

	MOREnet	eMints
Operating Revenues:		
Student Fees	\$ -	\$ -
Sales and Services of Auxiliary and Education Activities	-	-
Other Operating Revenues	24,328,277	1,138,198
Total Operating Revenues	24,328,277	1,138,198
Operating Expenses:		
Salaries and Wages	5,157,617	1,098,920
Staff Benefits	1,706,018	368,220
Cost of Goods Sold	-	-
Utilities	80,138	-
Supplies and Non Capital Equipment	1,768,408	112,753
Professional and Consulting Services	258,404	93,838
Other Departmental Operating Expense	12,817,692	215,216
Total Operating Expenses	21,788,278	1,888,947
Operating Income (Loss) before Other Nonoperating Revenues (Expenses) and Transfers	2,539,999	(750,749)
Other Nonoperating Revenues (Expenses) and Transfers:		
Investment and Endowment Income	209,824	-
Private Gifts	17,700	-
Interest Expense	-	-
Other Nonoperating Revenues and Expenses	2,832	-
Transfers	(1,243,325)	-
Net Other Nonoperating Revenues (Expenses) and Transfers	(1,012,969)	-
Increase (Decrease) in Net Assets	1,527,030	(750,749)
Net Assets, Beginning of Year	13,358,005	2,978,963
Net Assets, End of Year	\$ 14,885,035	\$ 2,228,213

University of Missouri - System Administration
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 -							
OWEN B LOONEY TRUST	\$ 61,343	\$ -	\$ (2,543)	\$ 6,731	\$ -	\$ -	\$ 65,531
OLSON FUND FOR ARTS	547,731	-	(22,706)	60,099	-	-	585,124
LAW OF 1939 TUITION SCHLP FUND	10,553,779	-	157,538	1,180,541	-	(220,467)	11,671,390
STRICKLAND HIST PRIZE	10,303	-	(427)	1,131	-	-	11,006
GENERAL ENDOWMENT TRUST	12,223	-	-	(144)	-	-	12,079
ARTHUR UNGER PAPERS ENDOW WHMC	14,242	-	(590)	1,563	-	-	15,215
U-PRESS FOREVER ENDOWMENT	77,866	149	-	-	-	(78,014)	-
TOTAL INCOME RESTRICTED	11,277,487	149	131,272	1,249,920	-	(298,482)	12,360,346
Total Endowment Funds	11,277,487	149	131,272	1,249,920	-	(298,482)	12,360,346
Quasi Endowment Funds:							
Income Restricted -							
THOMAS JEFFERSON AWD	217,176	-	(9,003)	23,829	-	-	232,003
PRESIDENTIAL FACULTY AWARD	626,509	-	(20,278)	68,949	-	-	675,181
WEST HIST MAN GIFTS	114,093	-	(4,730)	12,519	-	-	121,882
TOTAL INCOME RESTRICTED	957,778	-	(34,010)	105,297	-	-	1,029,065
Income Unrestricted -							
CASH & CASH EQUIV	41,361	-	103	-	-	-	41,464
ACADEMIC PROG SUPP	23,208,668	-	346,402	2,593,256	-	-	26,148,327
SYSTEM ESTATE DISTRIBUTION	-	168,500	186	-	-	-	168,686
BIRCH ENDOWMENT	106,419	-	-	(1,250)	-	-	105,169
HURWITZ ENDOWMENT FUND	445,432	-	-	(5,231)	-	-	440,201
KINSOLVING ENDOWMENT	356,051	-	-	(4,182)	-	-	351,870
WUNDERLICH ENDOWMENT	356,012	-	-	(4,181)	-	-	351,831
INVESTMENT INCOME STAB RESERVE	15,004,675	-	225,680	1,734,454	-	-	16,964,809
TOTAL INCOME UNRESTRICTED	39,518,618	168,500	572,372	4,312,867	-	-	44,572,357
Total Quasi Endowment Funds	40,476,395	168,500	538,361	4,418,165	-	-	45,601,421
Unitrust, Life Income and Charitable Gift Funds:							
Unitrust Funds -							
WOMBLES UNITRUST	-	-	-	-	-	-	-
TOTAL UNITRUST FUNDS	-	-	-	-	-	-	-
Life Income Funds -							
TOTAL LIFE INCOME FUNDS	-	-	-	-	-	-	-
Charitable Gift Annuity Funds -							
CHARITABLE GFT ANNUITY RESERVE	1,510,258	248,969	5,894	147,929	343,069	1	1,569,981
TOTAL CHARITABLE GIFT ANNUITY FUNDS	1,510,258	248,969	5,894	147,929	343,069	1	1,569,981
Total Unitrust, Life Income & Charitable Gift Funds	1,510,258	248,969	5,894	147,929	343,069	1	1,569,981
Total Endowment & Similar Funds	\$ 53,264,140	\$ 417,617	\$ 675,527	\$ 5,816,013	\$ 343,069	\$ (298,481)	\$ 59,531,748

University of Missouri - System Administration
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:									
JORDAN FOUNDATION GIFTS	A8500	\$ 2,997	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ 3,042
WHMC CAPITAL GIFTS	A8501	526	-	-	-	-	-	-	526
TOTAL RESTRICTED		3,523	-	-	45	-	-	-	3,569
Unrestricted:									
UNSPECIFIED PROGRAM	0	10,456,417	-	-	8,639	-	2,711,704	(133,546)	7,619,806
FPD VEHICLE REPLACEMENT	A8767	55,267	-	-	-	-	12,879	-	42,388
RECORDS MNGT EQUIP RESERVE	A8768	143,973	-	-	-	-	1,546	4,996	147,422
PHOTOCOPY EQUIP RES	A8770	58,000	-	-	-	-	-	5,000	63,000
2910 LEMONE BLDG RESERVE	A8771	632,497	-	-	-	-	18,670	53,000	666,826
UNSPECIFIED PLANT PROJECTS	A8855	1,438,064	-	-	-	-	67,870	298,481	1,668,676
RECORDS CENTER BLDG RESERVE	A8857	603,685	-	-	-	-	-	66,062	669,747
PROVIDENCE POINT REMODEL	A8878	-	-	-	-	-	86,263	86,263	-
SURPLUS PROPERTY PROJECTS	A8879	295,735	-	-	-	-	-	-	295,735
UMOT NGN PLANT	A8888	559,209	-	-	-	-	-	98,352	657,562
TELEPRESENCE PLANT	A8889	433,444	-	-	-	-	-	266,513	699,956
PS FINANCE EXPANSION	A8890	182,632	-	-	-	-	-	92,810	275,442
PS HR EXPANSION	A8891	505,103	-	-	-	-	-	-	505,103
ORACLE DB EXPANSION	A8892	-	-	-	-	-	-	122,970	122,970
EQUIP SERVER REPLACEMENT/DEPR	A8893	1,039,993	-	-	-	-	20,045	532,778	1,552,726
F&PD RESERVE	A8894	100,000	-	-	-	-	-	(30,000)	70,000
PS STUDENT ADMIN EXPANSION	A8992	112,728	-	-	-	-	-	93,940	206,668
VP IT EPORTAL PLANT	A8995	258,348	-	-	-	-	-	94,408	352,756
HYPERION SERVER REPL/DEPR	A8996	94,328	-	-	-	-	-	94,328	188,656
VP IT FIM PLANT	A9000	-	-	-	-	-	-	88,458	88,458
TOTAL UNRESTRICTED		16,969,422	-	-	8,639	-	2,918,977	1,834,813	15,893,898
Total Unexpended Plant Funds		\$ 16,972,945	\$ -	\$ -	\$ 8,684	\$ -	\$ 2,918,977	\$ 1,834,813	\$ 15,897,466

University of Missouri - System Administration
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	\$ 21,444,058	\$ -	\$ -	\$ 21,444,058
Land	3,840,896	-	-	3,840,896
Infrastructure	371,550	-	-	371,550
Equipment	81,241,663	353,687	(2,657,811)	78,937,538
Software	9,097,792	1,574,270	-	10,672,061
Art & Museum Objects	7,361	-	-	7,361
Construction In Progress	-	2,392,631	-	2,392,631
	-			
Total Capital Assets	116,003,319	4,320,587	(2,657,811)	117,666,095
Less Accumulated Depreciation:				
Building	14,184,142	389,448	-	14,573,590
Infrastructure	371,550	-	-	371,550
Equipment	60,205,900	5,239,178	(2,590,785)	62,854,293
Software	504,305	558,859	-	1,063,164
Total Accumulated Depreciation	75,265,898	6,187,485	(2,590,785)	78,862,598
Total Investment in Plant Capital Assets, Net	\$ 40,737,421	\$ (1,866,898)	\$ (67,026)	\$ 38,803,497

University of Missouri - System Administration

FUNDS HELD FOR OTHERS

As of June 30, 2013

	Balance July 1, 2012	Deposits	Withdrawals	Balance June 30, 2013
ALUMNI ALLIANCE LEGIS DAY	\$ 34,392	\$ 20,000	\$ 13,058	\$ 41,335
MOBIUS OPERATIONS	(604)	604	-	-
MOBIUS IT OPERATIONS	(1,220,844)	1,220,844	-	-
ANNUAL MOBIUS CONFERENCE	30,701	(30,701)	-	-
MOBIUS DELIVERY SERVICE	(2,196,445)	2,196,445	-	-
MOBIUS RESERVES	513,703	(513,703)	-	-
MOBIUS PAYROLL (POST SPLIT)	2,810,753	(2,097,096)	784,205	(70,548)
CONSORTIUM FOR SCHOOL NETWORKI	760	2,498	-	3,258
GPN CONSORTUIM	660,575	1,468,515	1,546,736	582,354
ACCOUNTS PAYABLE AUDIT	(1,526)	-	-	(1,526)
MRP CONTRACTORS ESCROW	12,000	-	12,000	-
EMPLOYEE WITHHOLDING - AGENCY	(1,293)	-	(1,293)	-
CACUBO NEWSLETTER	(219)	-	(137)	(83)
CONTRACTOR DEPOSITS	24,200	-	800	23,400
UNIV OF MO SPECIAL TRUST	1,528	500	1,000	1,028
STATE HIST SOC FY EVEN	132,009	1,924,513	2,052,723	3,798
ACCR VAC/AP PCS 4.1	(55,993)	-	6,664	(62,657)
VACATION PAY ACCRUAL AGEN	(155,963)	-	16,543	(172,505)
AGENCY ACCOUNTS PAYABLE	(1,168)	-	-	(1,168)
LIPSCOMB LOAN CLEARING	(60)	-	-	(60)
LIPSCOMB LOAN FD - ALL CAMPUS	539,004	58,952	43,500	554,456
TOTAL AGENCY FUNDS	\$ 1,125,511	\$ 4,251,371	\$ 4,475,801	\$ 901,082

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