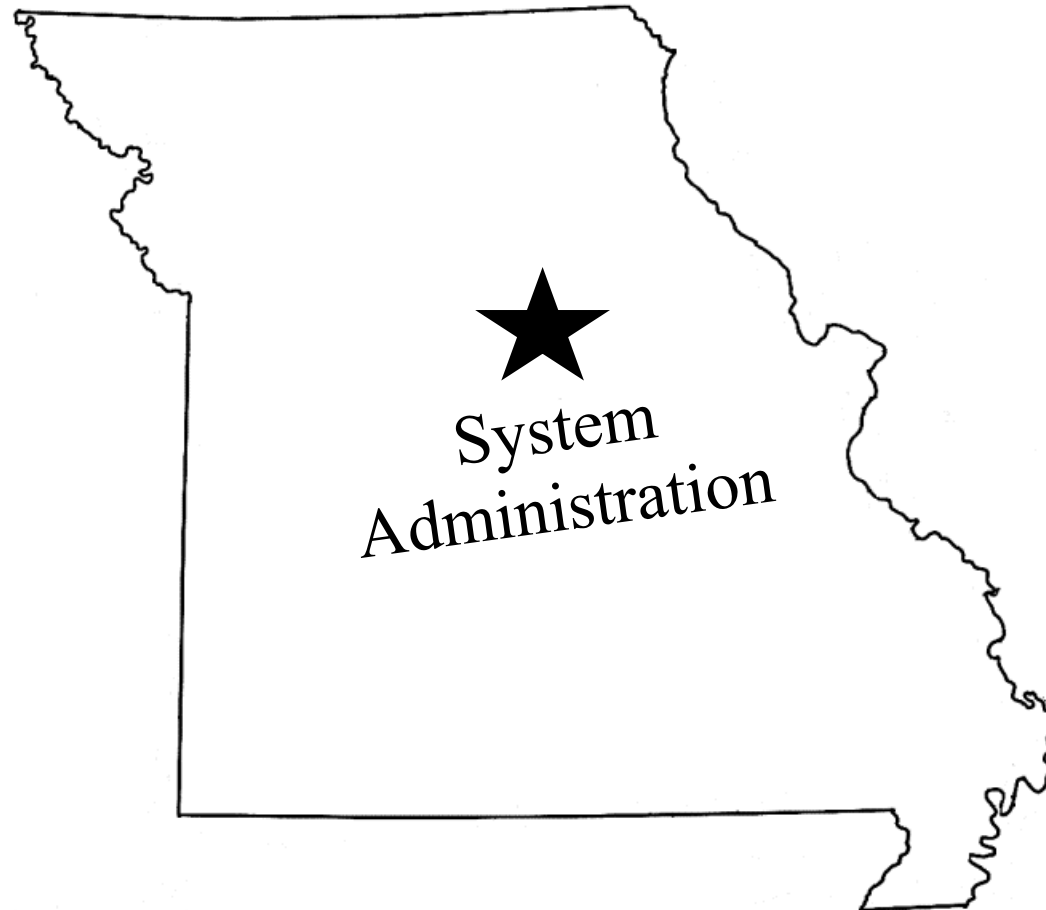


2016 Financial Report and Supplemental Schedules



STATEMENTS OF NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2016	2015	2014	2013
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 2,578	\$ 2,318	\$ 1,019	\$ 1,403
Investment in Treasury General Pool	69,845	65,497	65,587	53,433
Short-Term Investments	173	165	161	360
Accounts Receivable, Net	11,750	19,431	10,627	5,817
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Inventories	-	-	-	27
Prepaid Expenses and Other Current Assets	1,449	909	637	3,268
Total Current Assets	85,795	88,320	78,031	64,308
Noncurrent Assets				
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-
Long-Term Investments	45,890	46,179	51,494	61,099
Capital Assets, Net	33,117	37,594	35,501	38,803
Total Noncurrent Assets	79,007	83,773	86,995	99,902
Total Assets	\$ 164,802	\$ 172,093	\$ 165,026	\$ 164,210
Liabilities				
Current Liabilities				
Accounts Payable	\$ 4,059	\$ 6,042	\$ 8,503	\$ 2,416
Accrued Liabilities	3,430	3,372	3,086	3,027
Deferred Revenue	131	2,054	1,730	1,335
Funds Held for Others	1,831	1,318	902	918
Collateral Held for Securities Lending	-	-	-	-
Current Portion of Long-Term Debt	-	-	-	-
Long-Term Debt Subject to Remarketing	-	-	-	-
Total Current Liabilities	9,451	12,786	14,221	7,696
Noncurrent Liabilities				
Long-Term Debt	-	-	-	-
Other Noncurrent Liabilities	1,115	1,297	1,115	970
Total Noncurrent Liabilities	1,115	1,297	1,115	970
Total Liabilities	10,566	14,083	15,336	8,666
Net Position				
Invested in Capital Assets, Net of Debt	33,117	37,594	35,501	38,804
Restricted				
Nonexpendable -				
Endowment	40	42	41	12,360
Expendable -				
Scholarship, Research, Instruction & Other	2,143	1,910	2,384	3,080
Loans	-	-	-	-
Capital Projects	4	4	4	3
Unrestricted	118,932	118,460	111,760	101,297
Total Net Position	154,236	158,010	149,690	155,544
Total Liabilities & Net Position	\$ 164,802	\$ 172,093	\$ 165,026	\$ 164,210

CHANGES IN NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2016	2015	2014	2013
Operating Revenues				
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	109	60	13	13
Net Tuition and Fees	(109)	(60)	(13)	(13)
Federal Grants and Contracts	-	(1)	488	2,149
State and Local Grants and Contracts	9	-	-	55
Private Grants and Contracts	-	-	-	-
Sales and Services of Educational Activities	999	414	220	190
Auxiliary Enterprises -				
Patient Medical Services, Net	-	-	-	-
Housing and Dining Services, Net	-	-	-	-
Bookstores	-	-	-	-
Other Auxiliary Enterprises, Net	30,388	30,898	26,305	25,466
Other Operating Revenues	12,766	8,693	10,405	6,837
Total Operating Revenues	44,053	39,944	37,405	34,684
Operating Expenses				
Salaries and Wages	36,714	35,105	30,846	30,538
Benefits	12,181	11,591	10,322	9,828
Supplies, Services and Other Operating Expenses	16,879	20,739	30,593	26,164
Scholarships and Fellowships	-	-	-	-
Depreciation	5,793	5,611	5,775	6,187
Total Operating Expenses	71,567	73,046	77,536	72,717
Operating Loss before State Appropriation	(27,514)	(33,102)	(40,131)	(38,033)
State Appropriations	16,752	15,684	14,134	14,124
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	(10,762)	(17,418)	(25,997)	(23,909)
Nonoperating Revenues (Expenses)				
Federal Appropriations	-	-	-	-
Federal Pell Grants	-	-	-	-
Investment & Endowment Inc (Losses), Net	18,632	18,697	25,285	24,860
Private Gifts	170	368	450	535
Interest Expense	-	-	-	-
Other Nonoperating Revenues (Expenses)	46	24,528	(447)	(315)
Net Nonoperating Revenues (Expenses)	18,848	43,593	25,288	25,080
Income (Loss) before Capital Contributions, Additions to Permanent Endowments and Extraordinary Items	8,086	26,175	(709)	1,171
State Capital Appropriations	-	-	-	-
Capital Gifts and Grants	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	-
Mandatory Transfers In (Out)	-	14	-	(299)
Non Mandatory Transfers In (Out)	(553)	(473)	(51)	(817)
Intra Fund Transfers In (Out)	(11,307)	(17,396)	(5,094)	9,236
Increase (Decrease) in Net Position	(3,774)	8,320	(5,854)	9,291
Net Position, Beginning of Year	158,010	149,690	155,544	146,253
Cumulative Effect of Change in Accounting Principles	-	-	-	-
Net Position, Beginning of Year, as Adjusted	158,010	149,690	155,544	146,253
Net Position, End of Year	\$ 154,236	\$ 158,010	\$ 149,690	\$ 155,544

University of Missouri - System Administration
STATEMENT OF NET POSITION - BY FUND
As of June 30, 2016

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Assets							
Current Assets:							
Cash in Bank	\$ 2,909	\$ -	\$ -	\$ 2,572,827	\$ -	\$ 1,885	\$ 2,577,621
Investment in Treasury General Pool	36,350,589	306,635	-	8,702,056	22,468,638	2,017,236	69,845,154
Short Term Investments	-	-	-	173,369	-	0	173,369
Investment of Cash Collateral	-	-	-	-	-	-	-
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	20,000	-	-	-	-	20,000
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	11,695,424	-	-	-	-	34,490	11,729,914
Investment Settlements Receivable	-	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Prepaid Expenses	1,442,203	-	-	-	-	7,200	1,449,403
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Current Assets	49,491,125	326,635	-	11,448,251	22,468,638	2,060,812	85,795,461
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	639,350	-	-	42,516,550	2,733,309	713	45,889,922
Capital Assets, net	-	-	-	-	33,117,414	-	33,117,414
Total Noncurrent Assets	639,350	-	-	42,516,550	35,850,723	713	79,007,336
Deferred Outflow of Resources	-	-	-	-	-	-	-
Total Assets	\$ 50,130,475	\$ 326,635	\$ -	\$ 53,964,801	\$ 58,319,361	\$ 2,061,525	\$ 164,802,797
Liabilities							
Current Liabilities:							
Accounts Payable	\$ 2,339,450	\$ -	\$ -	\$ -	\$ 1,678,337	\$ 40,895	\$ 4,058,682
Accrued Payroll	194,745	-	-	-	-	9,637	204,382
Accrued Vacation	4,165,472	2,540	-	-	-	173,003	4,341,014
Accrued Interest Payable	0	-	-	-	-	-	0
Accrued Self-Insurance Claims	-	-	-	-	-	-	-
Deferred Revenue, Current	98,930	25,349	-	-	-	6,668	130,947
Payroll Withholdings and Other Employee Benefits	-	-	-	-	-	18,909	18,909
Funds Held for Others	-	-	-	-	-	1,812,413	1,812,413
Investment Settlements Payable	-	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	-	-	-	-
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	6,798,598	27,888	-	-	1,678,337	2,061,525	10,566,348

University of Missouri - System Administration
STATEMENT OF NET POSITION - BY FUND
As of June 30, 2016

	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	-	-	-	-	-	-	-
Net Pension Liability	-	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-	-
Deferred Inflow of Resources	-	-	-	-	-	-	-
Total Liabilities	6,798,598	27,888	-	-	1,678,337	2,061,525	10,566,348
Net Position							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	33,117,414	-	33,117,414
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	40,177	-	-	40,177
Expendable	-	298,747	-	1,843,963	3,663	-	2,146,374
Unrestricted	43,331,877	-	-	52,080,660	23,519,947	-	118,932,484
Total Net Position	43,331,877	298,747	-	53,964,801	56,641,024	-	154,236,449
Total Liabilities and Net Position	\$ 50,130,475	\$ 326,635	\$ -	\$ 53,964,801	\$ 58,319,361	\$ 2,061,525	\$ 164,802,797

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND
For the Year Ending June 30, 2016

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	100,059	9,151	-	-	-	109,210
Net Student Fees	(100,059)	(9,151)	-	-	-	(109,210)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	9,151	-	-	-	9,151
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	998,689	-	-	-	-	998,689
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	(6,007)	-	-	-	-	(6,007)
Other Auxiliary Enterprises	30,394,171	-	-	-	-	30,394,171
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	12,748,579	5,117	-	-	12,244	12,765,941
Facilities & Administrative Cost Recovery	-	-	-	-	-	-
Total Operating Revenues	44,035,375	5,117	-	-	12,244	44,052,736
Operating Expenses:						
Salaries and Wages	36,673,165	41,172	-	-	-	36,714,337
Staff Benefits	12,170,974	10,215	-	-	-	12,181,190
Supplies, Services and Other Operating Expenses	14,602,293	1,359,645	-	96,238	623,098	16,681,274
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	28,639	-	-	-	168,959	197,598
Depreciation	-	-	-	-	5,792,734	5,792,734
Total Operating Expenses	63,475,071	1,411,032	-	96,238	6,584,791	71,567,132
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(19,439,697)	(1,405,915)	-	(96,238)	(6,572,547)	(27,514,396)
State Appropriations	15,252,177	1,500,000	-	-	-	16,752,177
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	(4,187,520)	94,085	-	(96,238)	(6,572,547)	(10,762,219)
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	18,662,759	81,065	-	1,982,785	(43,161)	20,683,447
Unrealized Gain/Loss	-	-	-	(2,051,148)	-	(2,051,148)
Private Gifts	70,500	99,970	-	-	-	170,470
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	1,101	-	-	-	44,325	45,426
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND
For the Year Ending June 30, 2016

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Net Nonoperating Revenues (Expenses) before						
Capital and Endowment Additions and Transfers	18,734,360	181,035	-	(68,363)	1,164	18,848,195
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses) before Transfers	18,734,360	181,035	-	(68,363)	1,164	18,848,195
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(4,502,275)	(142,644)	-	324,760	3,767,563	(552,596)
Intra Fund Transfers In (Out)	(11,180,412)	(126,658)	-	-	-	(11,307,070)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	3,051,673	(88,267)	-	256,397	3,768,727	6,988,529
Increase (Decrease) in Net Assets	(1,135,847)	5,818	-	160,159	(2,803,820)	(3,773,690)
Net Position, Beginning of Year	44,467,724	292,929	-	53,804,642	59,444,844	158,010,140
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	44,467,724	292,929	-	53,804,642	59,444,844	158,010,140
Net Position, End of Year	\$ 43,331,877	\$ 298,747	\$ -	\$ 53,964,801	\$ 56,641,024	\$ 154,236,449

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - UNRESTRICTED CURRENT FUNDS ONLY
For the Year Ending June 30, 2016

	Unrestricted Current Funds					Total Unrestricted Current Funds
	General Operating - Funds 0000 through 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	100,059	-	-	-	-	100,059
Net Student Fees	(100,059)	-	-	-	-	(100,059)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	998,689	-	-	-	-	998,689
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	(6,007)	-	-	-	-	(6,007)
Other Auxilliary Enterprises	-	-	30,394,171	-	-	30,394,171
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	12,520,953	-	-	227,626	-	12,748,579
Total Operating Revenues	13,413,577	-	30,394,171	227,626	-	44,035,375
Operating Expenses:						
Salaries and Wages	30,862,117	-	5,419,703	391,346	-	36,673,165
Staff Benefits	10,144,902	-	1,888,071	138,001	-	12,170,974
Supplies, Services and Other Operating Expenses	(6,538,981)	-	20,763,190	378,084	-	14,602,293
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	5,894	-	22,745	-	-	28,639
Depreciation	-	-	-	-	-	-
Total Operating Expenses	34,473,932	-	28,093,709	907,430	-	63,475,071
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	(21,060,355)	-	2,300,463	(679,804)	-	(19,439,697)
State Appropriations	15,252,177	-	-	-	-	15,252,177
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	(5,808,178)	-	2,300,463	(679,804)	-	(4,187,520)
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	18,613,785	-	48,974	-	-	18,662,759
Unrealized Gain/Loss	-	-	-	-	-	-
Private Gifts	32,000	-	38,500	-	-	70,500
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	221	-	774	107	-	1,101
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	18,646,006	-	88,247	107	-	18,734,360

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - UNRESTRICTED CURRENT FUNDS ONLY
For the Year Ending June 30, 2016

	Unrestricted Current Funds					Total Unrestricted Current Funds
	General Operating - Funds 0000 through 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	18,646,006	-	88,247	107	-	18,734,360
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(2,628,438)	-	(1,843,837)	(30,000)	-	(4,502,275)
Intra Fund Transfers In (Out)	(11,781,564)	-	-	601,153	-	(11,180,412)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	4,236,003	-	(1,755,590)	571,259	-	3,051,673
Increase (Decrease) in Net Assets	(1,572,175)	-	544,873	(108,545)	-	(1,135,847)
Net Position, Beginning of Year	33,509,678	-	11,187,333	(229,287)	-	44,467,724
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	33,509,678	-	11,187,333	(229,287)	-	44,467,724
Net Position, End of Year	\$ 31,937,502	\$ -	\$ 11,732,206	\$ (337,831)	\$ -	\$ 43,331,877

University of Missouri - System Administration
CURRENT FUNDS OPERATING REVENUES
For the Year Ending June 30, 2016

	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	100,059	9,151	109,210
Net Student Fees	(100,059)	(9,151)	(109,210)
Federal Grants and Contracts -			
Department of:			
Agriculture	-	-	-
Commerce	-	-	-
Defense	-	-	-
Education	-	-	-
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	-	-	-
Other Federal Agencies	-	-	-
Small Business Administration	-	-	-
Total Federal Grants and Contracts	-	-	-
State and Local Grants and Contracts	-	9,151	9,151
Private Grants and Contracts	-	-	-
Sales and Services of Education Activities	998,689	-	998,689
Auxiliary Enterprises -			
Patient Medical Services	-	-	-
Housing and Dining Services	-	-	-
Bookstores	-	-	-
Other Medical Services	(6,007)	-	(6,007)
Other Auxiliary Enterprises	30,394,171	-	30,394,171
Notes Receivable Interest Income, Net of Fees	-	-	-
Other Operating Revenues -			
F&A Recovery	-	-	-
Other	12,748,579	5,117	12,753,696
Total Operating Revenues	\$ 44,035,375	\$ 5,117	\$ 44,040,492

University of Missouri - System Administration
OPERATING EXPENSES BY OBJECT MATRIX
For the Year Ending June 30, 2016

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ 49,080	\$ 2,073	\$ 67,820	\$ -	\$ -	\$ 118,973
Research	306,259	36,838	1,275,286	-	-	1,618,384
Public Service	141,404	50,846	587,527	-	-	779,777
Academic Support	215,012	43,571	1,033,953	-	-	1,292,537
Student Services (B)	1,126,005	394,255	995,481	-	-	2,515,741
Institutional Support (C)	29,226,599	9,685,119	(9,772,641)	-	-	29,139,077
Operation & Maintenance of Plant	230,276	80,416	1,017,214	-	-	1,327,906
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	31,294,635	10,293,119	(4,795,359)	-	-	36,792,395
Auxiliary Enterprises (E)	5,419,703	1,888,071	20,785,935	-	-	28,093,709
Total Current Funds Operating Expenses	36,714,337	12,181,190	15,990,577	-	-	64,886,104
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	96,238	-	-	96,238
Plant Funds (G)	-	-	792,057	-	-	792,057
Depreciation	-	-	-	-	5,792,734	5,792,734
Total Operating Expenses - All Funds	\$ 36,714,337	\$ 12,181,190	\$ 16,878,871	\$ -	\$ 5,792,734	\$ 71,567,132

(A) Educational and General Expenditures includes all expenditures for the General Operating Fund (0000), the Clearing Fund (0090), Continuing Education (0445, 0450) and the Restricted Current Funds (i.e. Grant and State Appropriation Funds).

(B) Student Services includes all Deptid activity for attributes 5x and 8x. Therefore, operating expenses related to the University's Financial Aid functions are included in Student Services.

(C) Institutional Support includes all Depid activity for attributes 6x, AGEN, MTRF, NTRF, RET and UNDF.

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

(E) Auxiliary Enterprises includes activity for attribute AUX, and for all funds in the auxiliary range of 0100 - 0443, 0455 - 0699.

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

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

University of Missouri - System Administration
AUXILIARY AND SERVICE OPERATIONS

As of June 30, 2016

	Net Position July 1, 2015	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Position June 30, 2016
AUXILIARIES:					
MOREnet Operations	\$ 11,187,343	\$ 30,394,171	\$ 28,093,709	\$ (1,755,590)	\$ 11,732,216
Miscellaneous Other Auxiliarie	(10)	-	-	-	(10)
Total Auxiliaries	11,187,333	30,394,171	28,093,709	(1,755,590)	11,732,206
SERVICE OPERATIONS:					
Computing Services	(28,179)	-	570,945	571,153	(27,971)
Other Service Oper	(201,107)	227,626	336,486	107	(309,860)
Total Service Operations	\$ (229,287)	\$ 227,626	\$ 907,430	\$ 571,259	\$ (337,831)

University of Missouri - System Administration

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

For the Year Ending June 30, 2016

	MOREnet
Operating Revenues:	
Student Fees	\$ -
Sales and Services of Auxiliary and Education Activities	-
Other Operating Revenues	30,394,171
Total Operating Revenues	30,394,171
Operating Expenses:	
Salaries and Wages	5,419,703
Staff Benefits	1,888,071
Cost of Goods Sold	-
Utilities	69,615
Supplies and Non Capital Equipment	2,784,740
Professional and Consulting Services	425,888
Other Departmental Operating Expense	17,505,691
Total Operating Expenses	28,093,709
Operating Income (Loss) before Other Nonoperating Revenues (Expenses) and Transfers	2,300,463
Other Nonoperating Revenues (Expenses) and Transfers:	
Investment and Endowment Income	48,974
Private Gifts	38,500
Interest Expense	-
Other Nonoperating Revenues and Expenses	774
Transfers	(1,843,837)
Net Other Nonoperating Revenues (Expenses) and Transfers	(1,755,590)
Increase (Decrease) in Net Position	544,873
Net Position, Beginning of Year	11,187,343
Net Position, End of Year	\$ 11,732,216

University of Missouri - System Administration
ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2016

	Balance July 1, 2015	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2016
Endowment Funds:							
Income Restricted -							
STRICKLAND HIST PRIZE	\$ 11,816	\$ -	\$ (508)	\$ (113)	\$ -	\$ -	\$ 11,195
GENERAL ENDOWMENT TRUST	12,288	-	(428)	(116)	-	-	11,743
ARTHUR UNGER PAPERS ENDOW WHMC	18,195	-	(782)	(174)	-	-	17,239
TOTAL INCOME RESTRICTED	42,299	-	(1,718)	(403)	-	-	40,177
Total Endowment Funds	42,299	-	(1,718)	(403)	-	-	40,177
Quasi Endowment Funds:							
Income Restricted -							
WEST HIST MAN GIFTS	130,845	-	(5,624)	(1,251)	-	-	123,970
TOTAL INCOME RESTRICTED	130,845	-	(5,624)	(1,251)	-	-	123,970
Income Unrestricted -							
OWEN B LOONEY TRUST	70,350	-	(3,024)	(672)	-	-	66,654
CASH & CASH EQUIV	41,464	-	-	-	-	-	41,464
FINANCE SUPPORT RESERVE	30,999,296	-	220,010	(279,020)	-	-	30,940,286
BIRCH ENDOWMENT	107,662	-	(4,628)	(1,029)	-	-	102,005
HURWITZ ENDOWMENT FUND	450,635	-	(19,370)	(4,308)	-	-	426,958
KINSOLVING ENDOWMENT	360,210	-	(15,483)	(3,443)	-	-	341,284
WUNDERLICH ENDOWMENT	360,171	-	(15,481)	(3,443)	-	-	341,246
INVESTMENT INCOME STAB RESERVE	19,755,949	-	165,458	(100,643)	-	-	19,820,764
TOTAL INCOME UNRESTRICTED	52,145,737	-	327,482	(392,558)	-	-	52,080,660
Total Quasi Endowment Funds	52,276,582	-	321,857	(393,809)	-	-	52,204,630
Unitrust, Life Income and Charitable Gift Funds:							
Unitrust Funds -							
WOMBLES UNITRUST	(0)	-	-	-	(0)	-	-
TOTAL UNITRUST FUNDS	(0)	-	-	-	(0)	-	-
Life Income Funds -							
TOTAL LIFE INCOME FUNDS	-	-	-	-	-	-	-
Charitable Gift Annuity Funds -							
CHARITABLE GFT ANNUITY RESERVE	1,485,762	-	47,569	(41,859)	96,238	324,760	1,719,994
TOTAL CHARITABLE GIFT ANNUITY FUNDS	1,485,762	-	47,569	(41,859)	96,238	-	1,719,994
Total Unitrust, Life Income & Charitable Gift Funds	1,485,761	-	47,569	(41,859)	96,238	-	1,719,994
Total Endowment & Similar Funds	\$ 53,804,642	\$ -	\$ 367,708	\$ (436,071)	\$ 96,238	\$ -	\$ 53,964,801

University of Missouri - System Administration
RESTRICTED AND UNRESTRICTED PLANT FUNDS

As of June 30, 2016

	Balance July 1, 2015	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2016
Restricted:								
JORDAN FOUNDATION GIFTS	\$ 3,106	\$ -	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ 3,137
WHMC CAPITAL GIFTS	526	-	-	-	-	-	-	526
TOTAL RESTRICTED	3,632	-	-	31	-	-	-	3,663
Unrestricted:								
UNSPECIFIED PROGRAM	11,626,165	-	-	(30,948)	-	821,381	3,263,670	14,037,506
FPD VEHICLE REPLACEMENT	30,048	-	-	-	-	-	-	30,048
RECORDS MNGT EQUIP RESERVE	157,408	-	-	-	-	-	4,993	162,401
PHOTOCOPY EQUIP RES	73,000	-	-	-	-	-	5,000	78,000
2910 LEMONE BLDG RESERVE	747,135	-	-	-	-	82,336	34,000	698,799
UNSPECIFIED PLANT PROJECTS	2,953,054	-	-	-	-	97,603	(584,767)	2,270,684
RECORDS CENTER BLDG RESERVE	801,871	-	-	-	-	-	66,062	867,933
SURPLUS PROPERTY PROJECTS	272,217	-	-	-	-	-	-	272,217
UMOT NGN PLANT	30,515	-	-	-	-	-	(6,373)	24,141
TELEPRESENCE PLANT	934,398	-	-	-	-	1,031,093	130,617	33,922
PS FINANCE EXPANSION	283,648	-	-	-	-	-	78,800	362,448
PS HR EXPANSION	505,103	-	-	-	-	-	-	505,103
ORACLE DB EXPANSION	368,910	-	-	-	-	-	-	368,910
EQUIP SERVER REPLACEMENT/DEPR	1,768,416	-	-	-	-	31,069	458,670	2,196,017
F&PD RESERVE	70,000	-	-	-	-	-	-	70,000
PS STUDENT ADMIN EXPANSION	206,668	-	-	-	-	-	-	206,668
VP IT EPOTAL PLANT	631,521	-	-	-	-	-	113,030	744,551
HYPERION SERVER REPL/DEPR	72,205	-	-	-	-	-	64,153	136,358
VP IT FIM PLANT	108,303	-	-	-	-	-	124,709	233,012
VP IT O365 PLANT	142,943	-	-	-	-	-	-	142,943
VP IT EDISCOVERY PLANT	63,286	-	-	-	-	-	15,000	78,286
TOTAL UNRESTRICTED	21,846,813	-	-	(30,948)	-	2,063,481	3,767,563	23,519,947
Total Unexpended Plant Funds	\$ 21,850,445	\$ -	\$ -	\$ (30,917)	\$ -	\$ 2,063,481	\$ 3,767,563	\$ 23,523,610

University of Missouri - System Administration
INVESTMENT IN PLANT CAPITAL ASSETS
For the Year Ended June 30, 2016

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
Capital Assets:				
Building	\$ 21,444,058	\$ -	\$ -	\$ 21,444,058
Land	3,840,896	-	-	3,840,896
Infrastructure	1,360,135	-	-	1,360,135
Equipment	82,895,563	1,271,424	(2,349,998)	81,816,989
Software	11,340,408	-	-	11,340,408
Art & Museum Objects	7,361	-	-	7,361
Construction In Progress	-	-	-	-
Total Capital Assets	117,666,095	1,271,424	(2,349,998)	119,809,846
Less Accumulated Depreciation:				
Building	15,352,486	339,758	-	15,692,244
Infrastructure	397,903	39,543	-	437,447
Equipment	64,585,614	4,230,439	(2,394,323)	66,421,730
Software	2,958,018	1,182,993	-	4,141,011
Total Accumulated Depreciation	78,862,598	5,792,734	(2,394,323)	86,692,431
Total Investment in Plant Capital Assets, Net	\$ 38,803,497	\$ (4,521,310)	\$ 44,325	\$ 33,117,415

University of Missouri - System Administration

FUNDS HELD FOR OTHERS

As of June 30, 2016

	Balance July 1, 2015	Deposits	Withdrawals	Balance June 30, 2016
ALUMNI ALLIANCE	\$ 44,564	\$ (6,731)	\$ 5,282	\$ 32,551
CONSORTIUM FOR SCHOOL NETWORKI	21,133.40	9,148.69	1,478.62	28,803.47
GPN CONSORTIUM	700,013.29	1,317,073.00	1,184,016.50	833,069.79
MSAC APPROPRIATIONS	319.96	0.00	0.00	319.96
GREATER MISSOURI HERC	0.00	133,621.57	57,091.02	76,530.55
COMSHEBO TREASURY	1,011.91	0.00	0.00	1,011.91
CONTRACTOR DEPOSITS	11,954.00	0.00	11,954.00	-
UNIV OF MO SPECIAL TRUST	3,823.73	25,335.40	26,335.40	2,823.73
PATENT DISTR & SERVICE OPER	4,580.61	0.00	0.00	4,580.61
STATE HIST SOC FY EVEN	92,905.72	2,703,653.56	2,381,238.72	415,320.56
STATE HISTORICAL CAPITAL CAMPA	0.00	349,655.85	349,655.50	0.35
VACATION PAY ACCRUAL AGEN	(172,990.69)	0.00	12.29	(173,002.98)
AGENCY ACCOUNTS PAYABLE	(1,168.20)	0.00	0.00	(1,168.20)
LIPSCOMB LOAN CLEARING	(60.00)	0.00	0.00	(60.00)
LIPSCOMB LOAN FD - ALL CAMPUS	591,864.38	53,182.99	53,415.04	591,632.33
TOTAL AGENCY FUNDS	\$ 1,297,952	\$ 4,584,940	\$ 4,070,479	\$ 1,812,413