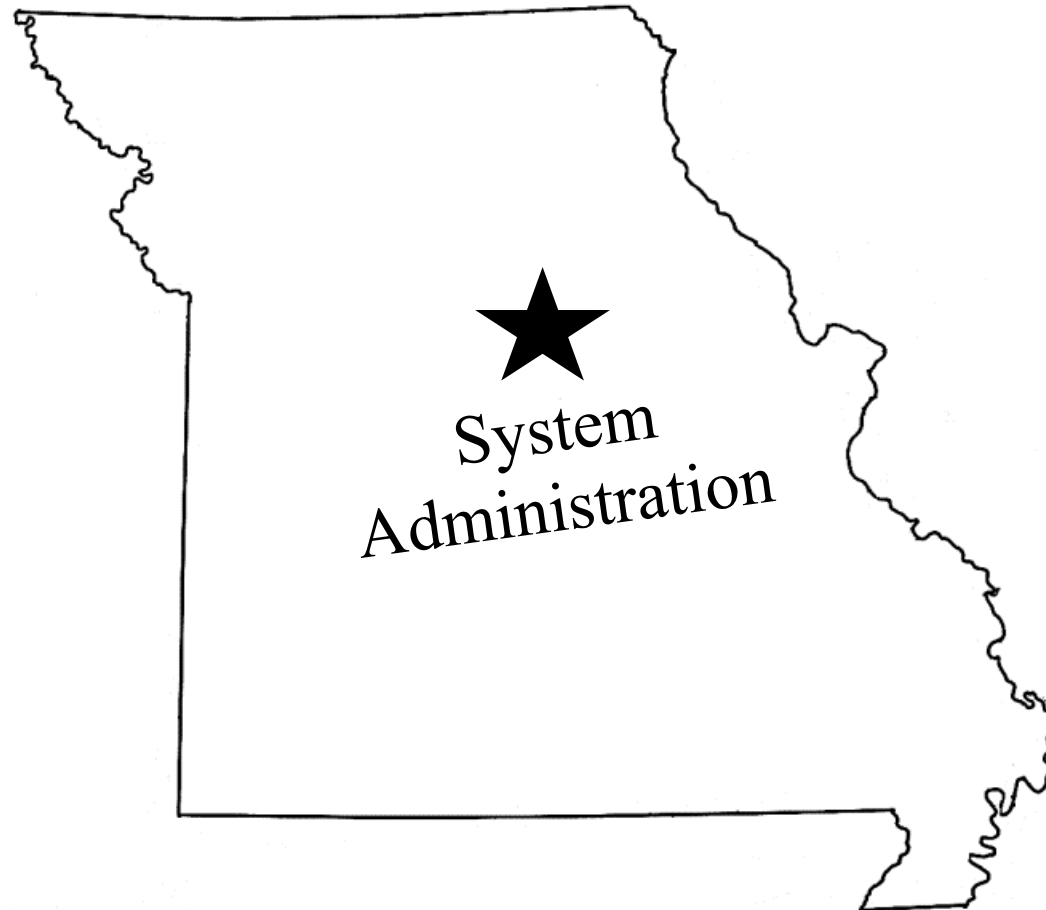


2017 Financial Report and Supplemental Schedules



STATEMENTS OF NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2017	2016	2015	2014
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 4,162	\$ 2,578	\$ 2,318	\$ 1,019
Investment in Treasury General Pool	76,005	69,845	65,497	65,587
Short-Term Investments	138	173	165	161
Accounts Receivable, Net	13,320	11,750	19,431	10,627
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Inventories	-	-	-	-
Prepaid Expenses and Other Current Assets	926	1,449	909	637
Total Current Assets	94,551	85,795	88,320	78,031
Noncurrent Assets				
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-
Long-Term Investments	50,759	45,890	46,179	51,494
Capital Assets, Net	28,569	33,117	37,594	35,501
Total Noncurrent Assets	79,328	79,007	83,773	86,995
Total Assets	\$ 173,879	\$ 164,802	\$ 172,093	\$ 165,026
Liabilities				
Current Liabilities				
Accounts Payable	\$ 7,910	\$ 4,059	\$ 6,042	\$ 8,503
Accrued Liabilities	3,344	3,430	3,372	3,086
Deferred Revenue	41	131	2,054	1,730
Funds Held for Others	2,456	1,831	1,318	902
Collateral Held for Securities Lending	-	-	-	-
Current Portion of Long-Term Debt	-	-	-	-
Long-Term Debt Subject to Remarketing	-	-	-	-
Total Current Liabilities	13,751	9,451	12,786	14,221
Noncurrent Liabilities				
Long-Term Debt	-	-	-	-
Other Noncurrent Liabilities	1,406	1,115	1,297	1,115
Total Noncurrent Liabilities	1,406	1,115	1,297	1,115
Total Liabilities	15,157	10,566	14,083	15,336
Net Position				
Invested in Capital Assets, Net of Debt	28,569	33,117	37,594	35,501
Restricted				
Nonexpendable -				
Endowment	43	40	42	41
Expendable -				
Scholarship, Research, Instruction & Other	2,733	2,143	1,910	2,384
Loans	-	-	-	-
Capital Projects	4	4	4	4
Unrestricted	127,373	118,932	118,460	111,760
Total Net Position	158,722	154,236	158,010	149,690
Total Liabilities & Net Position	\$ 173,879	\$ 164,802	\$ 172,093	\$ 165,026

CHANGES IN NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2017	2016	2015	2014
Operating Revenues				
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	102	109	60	13
Net Tuition and Fees	(102)	(109)	(60)	(13)
Federal Grants and Contracts	-	-	(1)	488
State and Local Grants and Contracts	-	9	-	-
Private Grants and Contracts	-	-	-	-
Sales and Services of Educational Activities	824	999	414	220
Auxiliary Enterprises -				
Patient Medical Services, Net	-	-	-	-
Housing and Dining Services, Net	-	-	-	-
Bookstores	-	-	-	-
Other Auxiliary Enterprises, Net	30,892	30,388	30,898	26,305
Other Operating Revenues	9,403	12,766	8,693	10,405
Total Operating Revenues	41,017	44,053	39,944	37,405
Operating Expenses				
Salaries and Wages	36,632	36,714	35,105	30,846
Benefits	11,979	12,181	11,591	10,322
Supplies, Services and Other Operating Expenses	14,041	16,879	20,739	30,593
Scholarships and Fellowships	-	-	-	-
Depreciation	5,530	5,793	5,611	5,775
Total Operating Expenses	68,182	71,567	73,046	77,536
Operating Loss before State Appropriation	(27,165)	(27,514)	(33,102)	(40,131)
State Appropriations	12,524	16,752	15,684	14,134
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	(14,641)	(10,762)	(17,418)	(25,997)
Nonoperating Revenues (Expenses)				
Federal Appropriations	-	-	-	-
Federal Pell Grants	-	-	-	-
Investment & Endowment Inc (Losses), Net	24,956	18,632	18,697	25,285
Private Gifts	119	170	368	450
Interest Expense	-	-	-	-
Other Nonoperating Revenues (Expenses)	6	46	24,528	(447)
Net Nonoperating Revenues (Expenses)	25,081	18,848	43,593	25,288
Income (Loss) before Capital Contributions, Additions to Permanent Endowments and Extraordinary Items	10,440	8,086	26,175	(709)
State Capital Appropriations	-	-	-	-
Capital Gifts and Grants	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	-
Mandatory Transfers In (Out)	-	-	14	-
Non Mandatory Transfers In (Out)	(774)	(553)	(473)	(51)
Intra Fund Transfers In (Out)	(5,180)	(11,307)	(17,396)	(5,094)
Increase (Decrease) in Net Position	4,486	(3,774)	8,320	(5,854)
Net Position, Beginning of Year	154,236	158,010	149,690	155,544
Cumulative Effect of Change in Accounting Principles	-	-	-	-
Net Position, Beginning of Year, as Adjusted	154,236	158,010	149,690	155,544
Net Position, End of Year	\$ 158,722	\$ 154,236	\$ 158,010	\$ 149,690

University of Missouri - System Administration
Statement of Net Position - By Fund
For the Year Ending June 30, 2017

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Assets							
Current Assets:							
Cash in Bank	2,909	-	-	4,156,630	-	2,065	4,161,604
Investment in Treasury General Pool	41,143,441	772,638	-	8,741,865	23,044,917	2,302,450	76,005,310
Short Term Investments	-	-	-	138,314	-	-	138,314
Investment of Cash Collateral	-	-	-	-	-	-	-
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	-	-	-	-	-	-
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	13,268,732	-	-	-	-	50,825	13,319,557
Investment Settlements Receivable	-	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Prepaid Expenses	912,530	-	-	-	-	13,713	926,244
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Current Assets	55,327,613	772,638	-	13,036,809	23,044,917	2,369,053	94,551,029
Noncurrent Assets:							
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	639,350	-	-	47,090,531	2,653,323	375,534	50,758,737
Capital Assets, net	-	-	-	-	28,569,001	-	28,569,001
Total Noncurrent Assets	639,350	-	-	47,090,531	31,222,324	375,534	79,327,738
Deferred Outflow of Resources	-	-	-	-	-	-	-
Total Assets	55,966,963	772,638	-	60,127,339	54,267,240	2,744,587	173,878,767
Liabilities							
Current Liabilities:							
Accounts Payable	6,742,517	-	-	-	1,143,507	24,440	7,910,464
Accrued Payroll	420,381	766	-	-	-	41,667	462,814
Accrued Vacation	4,078,191	2,353	-	-	-	206,727	4,287,271

University of Missouri - System Administration
Statement of Net Position - By Fund
For the Year Ending June 30, 2017

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Accrued Interest Payable	-	-	-	-	-	-	-
Accrued Self-Insurance Claims	-	-	-	-	-	-	-
Deferred Revenue, Current	(812)	25,349	-	-	-	16,168	40,705
Payroll Withholdings and Other Employee Benefits	-	-	-	-	-	17,937	17,937
Funds Held for Others	-	-	-	-	-	2,437,648	2,437,648
Investment Settlements Payable	-	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	-	-	-	-
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	11,240,278	28,467	-	-	1,143,507	2,744,587	15,156,839
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	11,240,278	28,467	-	-	1,143,507	2,744,587	15,156,839
Net Position							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	28,569,001	-	28,569,001
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	43,371	-	-	43,371
Expendable	-	744,171	-	1,988,896	3,679	-	2,736,745
Unrestricted	44,726,685	-	-	58,095,072	24,551,054	-	127,372,810
Total Net Position	44,726,685	744,171	-	60,127,339	53,123,734	-	158,721,928
Total Liabilities and Net Position	\$ 55,966,963	\$ 772,638	-	\$ 60,127,339	\$ 54,267,240	\$ 2,744,587	\$ 173,878,767

University of Missouri - System Administration

Statement of Revenues, Expenses and Changes in Net Position - By Fund

For the Year Ending June 30, 2017

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	-	-	-	-	-	-
Less: Scholarship Allowances	102,024	-	-	-	-	102,024
Net Student Fees	(102,024)	-	-	-	-	(102,024)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	824,089	-	-	-	-	824,089
<i>Auxiliary Enterprises:</i>						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	(3,234)	-	-	-	-	(3,234)
Other Auxiliary Enterprises	30,895,279	-	-	-	-	30,895,279
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	9,388,738	14,258	-	-	(0)	9,402,996
Facilities & Administrative Cost Recovery	-	-	-	-	-	-
Total Operating Revenues	41,002,848	14,258	-	-	(0)	41,017,106
Operating Expenses:						
Salaries and Wages	36,559,573	72,211	-	-	-	36,631,784
Staff Benefits	11,967,393	11,663	-	-	-	11,979,056
Supplies, Services and Other Operating Expenses	12,328,138	625,234	-	10,343	1,069,633	14,033,349
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	257,903	-	-	-	(250,197)	7,706
Depreciation	-	-	-	-	5,529,699	5,529,699
Total Operating Expenses	61,113,007	709,108	-	10,343	6,349,135	68,181,593
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(20,110,158)	(694,850)	-	(10,343)	(6,349,135)	(27,164,486)
State Appropriations	11,023,668	1,500,000	-	-	-	12,523,668
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	(9,086,490)	805,150	-	(10,343)	(6,349,135)	(14,640,818)

University of Missouri - System Administration

Statement of Revenues, Expenses and Changes in Net Position - By Fund

For the Year Ending June 30, 2017

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	18,754,056	80,712	-	2,553,316	(52,057)	21,336,027
Unrealized Gain/Loss	-	-	-	3,619,565	-	3,619,565
Private Gifts	34,600	84,130	-	-	-	118,730
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	10,917	-	-	-	(4,449)	6,467
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	18,799,573	164,842	-	6,172,881	(56,506)	25,080,789
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses) before Transfers	18,799,573	164,842	-	6,172,881	(56,506)	25,080,789
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(3,137,960)	(524,568)	-	-	2,888,350	(774,178)
Intra Fund Transfers In (Out)	(5,180,315)	-	-	-	-	(5,180,315)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	10,481,298	(359,726)	-	6,172,881	2,831,844	19,126,297
Increase (Decrease) in Net Assets	1,394,807	445,424	-	6,162,538	(3,517,291)	4,485,479
Net Position, Beginning of Year	43,331,877	298,747	-	53,964,801	56,641,024	154,236,449
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	43,331,877	298,747	-	53,964,801	56,641,024	154,236,449
Net Position, End of Year	\$ 44,726,685	\$ 744,171	-	\$ 60,127,339	\$ 53,123,734	\$ 158,721,928

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - UNRESTRICTED CURRENT FUNDS ONLY
For the Year Ending June 30, 2017

	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	102,024	-	-	-	-	102,024
Net Student Fees	(102,024)	-	-	-	-	(102,024)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	824,089	-	-	-	-	824,089
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	(3,234)	-	-	-	-	(3,234)
Other Auxiliary Enterprises	-	-	30,895,279	-	-	30,895,279
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	9,147,670	-	-	241,068	-	9,388,738
Total Operating Revenues	9,866,501	-	30,895,279	241,068	-	41,002,848
Operating Expenses:						
Salaries and Wages	30,639,569	-	5,565,614	354,390	-	36,559,573
Staff Benefits	9,933,924	-	1,909,315	124,154	-	11,967,393
Supplies, Services and Other Operating Expenses	(8,565,331)	-	20,310,842	582,627	-	12,328,138
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	45,302	-	212,601	-	-	257,903
Depreciation	-	-	-	-	-	-
Total Operating Expenses	32,053,464	-	27,998,372	1,061,170	-	61,113,007
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	(22,186,963)	-	2,896,908	(820,103)	-	(20,110,158)
State Appropriations	11,023,668	-	-	-	-	11,023,668
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	(11,163,295)	-	2,896,908	(820,103)	-	(9,086,490)
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	18,715,920	-	38,136	-	-	18,754,056
Unrealized Gain/Loss	-	-	-	-	-	-
Private Gifts	-	-	34,600	-	-	34,600
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	9,394	-	1,189	333	-	10,917
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	18,725,314	-	73,925	333	-	18,799,573

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - UNRESTRICTED CURRENT FUNDS ONLY
For the Year Ending June 30, 2017

	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	18,725,314	-	73,925	333	-	18,799,573
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(1,042,698)	-	(2,095,262)	-	-	(3,137,960)
Intra Fund Transfers In (Out)	(5,912,529)	-	-	732,214	-	(5,180,315)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	11,770,087	-	(2,021,337)	732,547	-	10,481,298
Increase (Decrease) in Net Assets	606,792	-	875,571	(87,555)	-	1,394,807
Net Position, Beginning of Year	31,937,502	-	11,732,206	(337,831)	-	43,331,877
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	31,937,502	-	11,732,206	(337,831)	-	43,331,877
Net Position, End of Year	\$ 32,544,294	\$ -	\$ 12,607,777	\$ (425,387)	\$ -	\$ 44,726,685

University of Missouri - System Administration
CURRENT FUNDS OPERATING REVENUES
For the Year Ending June 30, 2017

	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	102,024	-	102,024
Net Student Fees	(102,024)	-	(102,024)
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	-	-	-
Private Grants and Contracts	-	-	-
Sales and Services of Education Activities	824,089	-	824,089
Auxiliary Enterprises -			
Patient Medical Services	-	-	-
Housing and Dining Services	-	-	-
Bookstores	-	-	-
Other Medical Services	(3,234)	-	(3,234)
Other Auxiliary Enterprises	30,895,279	-	30,895,279
Notes Receivable Interest Income, Net of Fees	-	-	-
Other Operating Revenues -			
F&A Recovery	-	-	-
Other	9,388,738	14,258	9,402,996
Total Operating Revenues	\$ 41,002,848	\$ 14,258	\$ 41,017,106

University of Missouri - System Administration
OPERATING EXPENSES BY OBJECT MATRIX
For the Year Ending June 30, 2017

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ 36,884	\$ 2,181	\$ 143,998	\$ -	\$ -	\$ 183,064
Research	57,389	17,292	503,950	-	-	578,632
Public Service	306,271	36,612	731,592	-	-	1,074,474
Academic Support	165,851	15,589	1,119,992	-	-	1,301,433
Student Services (B)	1,083,285	375,225	1,064,975	-	-	2,523,485
Institutional Support (C)	29,187,475	9,543,809	(11,387,436)	-	-	27,343,847
Operation & Maintenance of Plant	229,014	79,032	510,761	-	-	818,807
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	31,066,170	10,069,741	(7,312,168)	-	-	33,823,743
Auxiliary Enterprises (E)	5,565,614	1,909,315	20,523,443	-	-	27,998,372
Total Current Funds Operating Expenses	36,631,784	11,979,056	13,211,275	-	-	61,822,115
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	10,343	-	-	10,343
Plant Funds (G)	-	-	819,436	-	-	819,436
Depreciation	-	-	-	-	5,529,699	5,529,699
Total Operating Expenses - All Funds	\$ 36,631,784	\$ 11,979,056	\$ 14,041,054	\$ -	\$ 5,529,699	\$ 68,181,593

(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, 2017

	Net Position July 1, 2016	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Position June 30, 2017
AUXILIARIES:					
MOREnet Operations	11,732,216	30,895,279	27,998,382	(2,021,337)	12,607,777
Miscellaneous Other Auxiliarie	(10)	-	(10)	-	-
Total Auxiliaries	11,732,206	30,895,279	27,998,372	(2,021,337)	12,607,777
SERVICE OPERATIONS:					
Computing Services	(27,971)	-	733,457	732,214	(29,214)
Other Service Oper	(309,860)	241,068	327,714	333	(396,173)
Total Service Operations	\$ (337,831)	\$ 241,068	\$ 1,061,170	\$ 732,547	\$ (425,387)

University of Missouri - System Administration

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

For the Year Ending June 30, 2017

	MOREnet	eMints
Operating Revenues:		
Student Fees	\$ -	\$ -
Sales and Services of Auxiliary and Education Activities	-	-
Other Operating Revenues	30,895,279	-
Total Operating Revenues	30,895,279	-
Operating Expenses:		
Salaries and Wages	5,565,614	-
Staff Benefits	1,909,315	-
Cost of Goods Sold	-	-
Utilities	67,368	-
Supplies and Non Capital Equipment	2,270,639	-
Professional and Consulting Services	182,543	-
Other Departmental Operating Expense	18,002,903	-
Total Operating Expenses	27,998,382	-
Operating Income (Loss) before Other Nonoperating Revenues (Expenses) and Transfers	2,896,898	-
Other Nonoperating Revenues (Expenses) and Transfers:		
Investment and Endowment Income	38,136	-
Private Gifts	34,600	-
Interest Expense	-	-
Other Nonoperating Revenues and Expenses	1,189	-
Transfers	(2,095,262)	-
Net Other Nonoperating Revenues (Expenses) and Transfers	(2,021,337)	-
Increase (Decrease) in Net Position	875,561	-
Net Position, Beginning of Year	11,732,216	-
Net Position, End of Year	\$ 12,607,777	\$ -

University of Missouri - System Administration

ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2017

	Balance July 1, 2016	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2017
Endowment Funds:							
Income Restricted -							
STRICKLAND HIST PRIZE	\$ 11,195	\$ -	\$ (431)	\$ 1,286	\$ -	\$ -	\$ 12,050
GENERAL ENDOWMENT TRUST	11,743	-	(342)	1,365	-	-	12,766
ARTHUR UNGER PAPERS ENDOW WHMC	17,239	-	(664)	1,981	-	-	18,556
TOTAL INCOME RESTRICTED	40,177	-	(1,438)	4,632	-	-	43,371
Total Endowment Funds	40,177	-	(1,438)	4,632	-	-	43,371
Quasi Endowment Funds:							
Income Restricted -							
WEST HIST MAN GIFTS	123,970	-	(4,777)	14,245	-	-	133,438
TOTAL INCOME RESTRICTED	123,970	-	(4,777)	14,245	-	-	133,438
Income Unrestricted -							
OWEN B LOONEY TRUST	66,654	-	(2,568)	7,659	-	-	71,745
CASH & CASH EQUIV	41,464	-	-	-	-	-	41,464
FINANCE SUPPORT RESERVE	30,940,286	-	471,312	3,668,027	-	-	35,079,624
BIRCH ENDOWMENT	102,005	-	(3,930)	11,721	-	-	109,796
HURWITZ ENDOWMENT FUND	426,958	-	(16,451)	49,061	-	-	459,568
KINSOLVING ENDOWMENT	341,284	-	(13,150)	39,217	-	-	367,350
WUNDERLICH ENDOWMENT	341,246	-	(13,149)	39,212	-	-	367,310
INVESTMENT INCOME STAB RESERVE	19,820,764	-	230,318	1,547,132	-	-	21,598,215
TOTAL INCOME UNRESTRICTED	52,080,660	-	652,381	5,362,030	-	-	58,095,072
Total Quasi Endowment Funds	52,204,630	-	647,605	5,376,275	-	-	58,228,510
Unitrust, Life Income and Charitable Gift Funds:							
Unitrust Funds -							
TOTAL UNITRUST FUNDS	-	-	-	-	-	-	-
Life Income Funds -							
TOTAL LIFE INCOME FUNDS	-	-	-	-	-	-	-
Charitable Gift Annuity Funds -							
CHARITABLE GFT ANNUITY RESERVE	1,483,726	-	33,063	112,744	98,835	324,760	1,855,458
TOTAL CHARITABLE GIFT ANNUITY FUNDS	1,483,726	-	33,063	112,744	98,835	324,760	1,855,458
Total Unitrust, Life Income & Charitable Gift Funds	1,483,726	-	33,063	112,744	98,835	324,760	1,855,458
Total Endowment & Similar Funds	\$ 53,728,533	\$ -	\$ 679,230	\$ 5,493,651	\$ 98,835	\$ 324,760	\$ 60,127,339

University of Missouri - System Administration
RESTRICTED AND UNRESTRICTED PLANT FUNDS
As of June 30, 2017

	Program Code	Balance July 1, 2016	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2017
Restricted:									
JORDAN FOUNDATION GIFTS	A8500	3,137	-	-	16	-	-	-	3,153
WHMC CAPITAL GIFTS	A8501	526	-	-	-	-	-	-	526
TOTAL RESTRICTED		3,663	-	-	16	-	-	-	3,679
Unrestricted:									
UNSPECIFIED PROGRAM	0	14,037,506	-	-	(52,073)	-	1,156,060	1,985,011	14,814,384
FPD VEHICLE REPLACEMENT	A8767	30,048	-	-	-	-	-	-	30,048
RECORDS MNGT EQUIP RESERVE	A8768	162,401	-	-	-	-	25,514	-	136,887
PHOTOCOPY EQUIP RES	A8770	78,000	-	-	-	-	-	5,000	83,000
2910 LEMONE BLDG RESERVE	A8771	698,799	-	-	-	-	28,831	(8,709)	661,259
UNSPECIFIED PLANT PROJECTS	A8855	2,270,684	-	-	-	-	13,711	266,826	2,523,798
RECORDS CENTER BLDG RESERVE	A8857	867,933	-	-	-	-	-	-	867,933
PROVIDENCE POINT REMODEL	A8878	-	-	-	-	-	61,391	61,391	-
SURPLUS PROPERTY PROJECTS	A8879	272,217	-	-	-	-	-	-	272,217
UMOT NGN PLANT	A8888	24,141	-	-	-	-	-	-	24,141
TELEPRESENCE PLANT	A8889	33,922	-	-	-	-	-	98,749	132,671
PS FINANCE EXPANSION	A8890	362,448	-	-	-	-	20,240	-	342,208
PS HR EXPANSION	A8891	505,103	-	-	-	-	-	-	505,103
ORACLE DB EXPANSION	A8892	368,910	-	-	-	-	-	-	368,910
EQUIP SERVER REPLACEMENT/DEPR	A8893	2,196,017	-	-	-	-	499,424	400,083	2,096,677
F&PD RESERVE	A8894	70,000	-	-	-	-	-	-	70,000
PS STUDENT ADMIN EXPANSION	A8992	206,668	-	-	-	-	-	-	206,668
VP IT EPORTAL PLANT	A8995	744,551	-	-	-	-	-	-	744,551
HYPERION SERVER REPL/DEPR	A8996	136,358	-	-	-	-	-	65,000	201,358
VP IT FIM PLANT	A9000	233,012	-	-	-	-	-	-	233,012
VP IT O365 PLANT	A9008	142,943	-	-	-	-	-	-	142,943
VP IT EDISCOVERY PLANT	A9029	78,286	-	-	-	-	-	15,000	93,286
TOTAL UNRESTRICTED		23,519,947	-	-	(52,073)	-	1,805,171	2,888,350	24,551,054
Total Unexpended Plant Funds		\$ 23,523,610	\$ -	\$ -	\$ (52,057)	\$ -	\$ 1,805,171	\$ 2,888,350	\$ 24,554,733

University of Missouri - System Administration
INVESTMENT IN PLANT CAPITAL ASSETS
For the Year Ended June 30, 2017

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
Capital Assets:				
Building	\$ 21,444,058	\$ 49,457	\$ -	\$ 21,493,515
Land	3,840,896	-	-	3,840,896
Infrastructure	1,360,135	-	-	1,360,135
Equipment	81,816,989	919,687	(1,110,156)	81,626,520
Software	11,340,408	16,590	-	11,356,998
Art & Museum Objects	7,361	-	-	7,361
Construction In Progress	-	-	-	-
Total Capital Assets	119,809,846	985,734	(1,110,156)	119,685,424
Less Accumulated Depreciation:				
Building	15,692,244	339,764		16,032,007
Infrastructure	437,447	39,543		476,990
Equipment	66,421,730	3,978,383	(1,105,707)	69,294,405
Software	4,141,011	1,172,009		5,313,021
Total Accumulated Depreciation	86,692,431	5,529,699	(1,105,707)	91,116,423
Total Investment in Plant Capital Assets, Net	\$ 33,117,415	\$ (4,543,965)	\$ (4,448)	\$ 28,569,001

University of Missouri - System Administration

FUNDS HELD FOR OTHERS

As of June 30, 2017

	Balance July 1, 2016	Deposits	Withdrawals	Balance June 30, 2017
ALUMNI ALLIANCE	32,550.86	300.00	9,809.24	23,041.62
CONSORTIUM FOR SCHOOL NETWORKI	28,803.47	2,959.66	5,774.12	25,989.01
GPN CONSORTUIM	833,069.79	1,314,035.18	1,094,316.57	1,052,788.40
MSAC APPROPRIATIONS	319.96	0.00	0.00	319.96
GREATER MISSOURI HERC	76,530.55	52,175.00	38,126.04	90,579.51
COMSHEBO TREASURY	1,011.91	0.00	0.00	1,011.91
UNIV OF MO SPECIAL TRUST	2,823.73	100.00	100.00	2,823.73
MIC TECHNOLOGY ACCELERATOR	0.00	375,000.00	0.00	375,000.00
PATENT DISTR & SERVICE OPER	4,580.61	0.00	0.00	4,580.61
STATE HIST SOC FY EVEN	415,320.56	2,940,207.34	2,858,602.20	496,925.70
STATE HISTORICAL CAPITAL CAMPA	0.35	1,254,243.84	1,275,470.69	(21,226.50)
VACATION PAY ACCRUAL AGEN	(173,002.98)	0.00	33,724.28	(206,727.26)
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	591,632.33	52,428.02	50,290.75	593,769.60
TOTAL AGENCY FUNDS	\$ 1,812,413	\$ 5,991,449	\$ 5,366,214	\$ 2,437,648