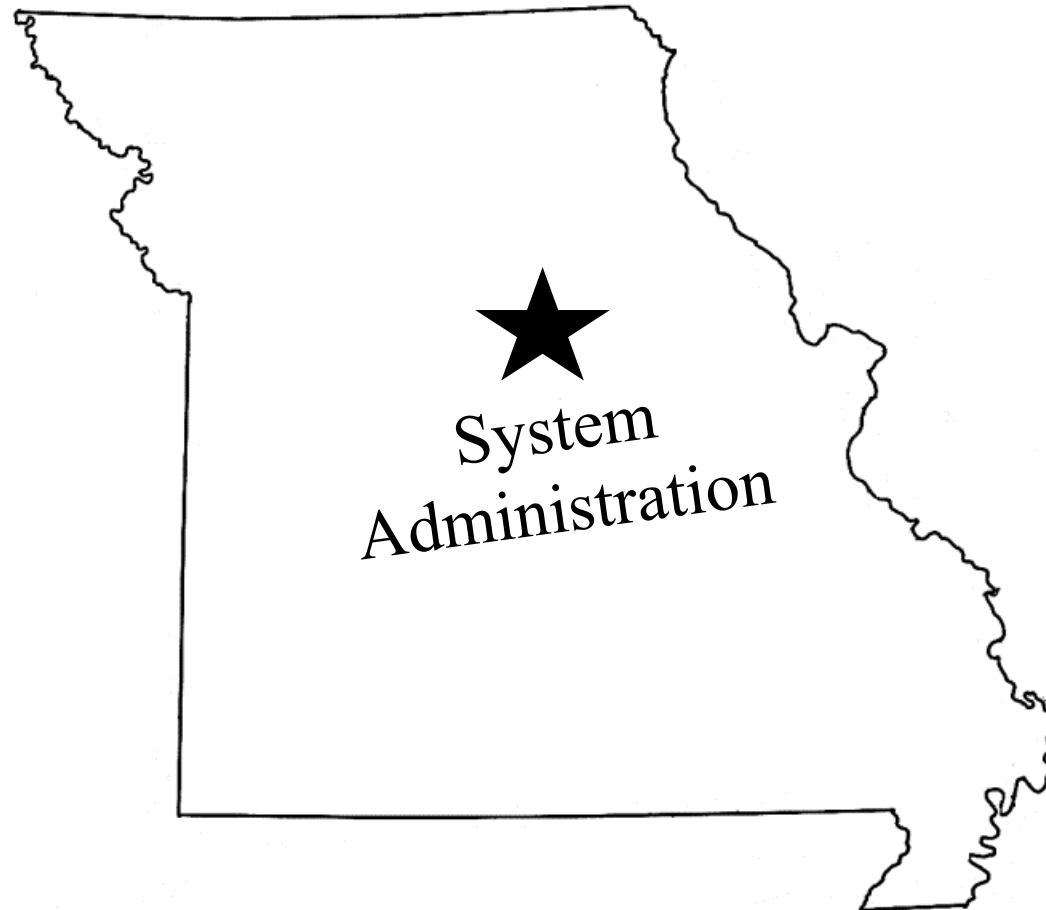


2018 Financial Report and Supplemental Schedules



STATEMENTS OF NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2018	2017 Restated	2017	2016	2015
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 13,175	\$ 4,162	\$ 4,162	\$ 2,578	\$ 2,318
Investment in Treasury General Pool	61,401	76,005	76,005	69,845	65,497
Short-Term Investments	76	138	138	173	165
Investment of Cash Collateral	(2,425)	-	-	-	-
Accounts Receivable, Net	16,882	13,320	13,320	11,750	19,431
Pledges Receivable, Net	-	-	-	-	-
Notes Receivable, Net	-	-	-	-	-
Inventories	11	-	-	-	-
Prepaid Expenses and Other Current Assets	1,463	926	926	1,449	909
Total Current Assets	90,583	94,551	94,551	85,795	88,320
Noncurrent Assets					
Pledges Receivable, Net	-	-	-	-	-
Notes Receivable, Net	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-
Long-Term Investments	65,583	50,759	50,759	45,890	46,179
Capital Assets, Net	24,978	28,569	28,569	33,117	37,594
Total Noncurrent Assets	90,561	79,328	79,328	79,007	83,773
Total Assets	\$ 181,144	\$ 173,879	\$ 173,879	\$ 164,802	\$ 172,093
Liabilities					
Current Liabilities					
Accounts Payable	\$ 9,221	\$ 7,910	\$ 7,910	\$ 4,059	\$ 6,042
Accrued Liabilities	4,283	3,344	3,344	3,430	3,372
Deferred Revenue	1,925	41	41	131	2,054
Funds Held for Others	729	2,456	2,456	1,831	1,318
Collateral Held for Securities Lending	(2,425)	-	-	-	-
Current Portion of Long-Term Debt	-	-	-	-	-
Long-Term Debt Subject to Remarketing	-	-	-	-	-
Total Current Liabilities	13,733	13,751	13,751	9,451	12,786
Noncurrent Liabilities					
Long-Term Debt	-	-	-	-	-
Other Noncurrent Liabilities	76	1,406	1,406	1,115	1,297
Total Noncurrent Liabilities	76	1,406	1,406	1,115	1,297
Deferred Inflow Resources	229	135	-	32,053	-
Total Liabilities	14,038	15,292	15,157	10,566	14,083
Net Position					
Invested in Capital Assets, Net of Debt	24,978	28,569	28,569	33,117	37,594
Restricted					
Nonexpendable -					
Endowment	78	43	43	40	42
Expendable -					
Scholarship, Research, Instruction & Other	2,703	2,598	2,733	2,143	1,910
Loans	-	-	-	-	-
Capital Projects	4	4	4	4	4
Unrestricted	139,343	127,373	127,373	118,932	118,460
Total Net Position	167,106	158,587	158,722	154,236	158,010
Total Liabilities & Net Position	\$ 181,144	\$ 173,879	\$ 173,879	\$ 164,802	\$ 172,093

CHANGES IN NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2018	2017	2017	2016	2015
Operating Revenues					
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	87	102	102	109	60
Net Tuition and Fees	(87)	(102)	(102)	(109)	(60)
Federal Grants and Contracts	-	-	-	-	(1)
State and Local Grants and Contracts	1	-	-	9	-
Private Grants and Contracts	-	-	-	-	-
Sales and Services of Educational Activities	1,055	824	824	999	414
Auxiliary Enterprises -					
Patient Medical Services, Net	-	-	-	-	-
Housing and Dining Services, Net	-	-	-	-	-
Bookstores	-	-	-	-	-
Other Auxiliary Enterprises, Net	28,048	30,892	30,892	30,388	30,898
Other Operating Revenues	6,154	9,403	9,403	12,766	8,693
Total Operating Revenues	35,171	41,017	41,017	44,053	39,944
Operating Expenses					
Salaries and Wages	31,984	36,632	36,632	36,714	35,105
Benefits	10,568	11,979	11,979	12,181	11,591
Supplies, Services and Other Operating Expenses	12,542	14,031	14,041	16,879	20,739
Scholarships and Fellowships	-	-	-	-	-
Depreciation	4,844	5,530	5,530	5,793	5,611
Total Operating Expenses	59,938	68,172	68,182	71,567	73,046
Operating Loss before State Appropriation	(24,767)	(27,155)	(27,165)	(27,514)	(33,102)
State Appropriations	12,766	12,524	12,524	16,752	15,684
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	(12,001)	(14,631)	(14,641)	(10,762)	(17,418)
Nonoperating Revenues (Expenses)					
Federal Appropriations	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-
Investment & Endowment Inc (Losses), Net	24,326	24,810	24,956	18,632	18,697
Private Gifts	113	119	119	170	368
Interest Expense	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	(57)	6	6	46	24,528
Net Nonoperating Revenues (Expenses)	24,382	24,935	25,081	18,848	43,593
Income (Loss) before Capital Contributions, Additions to Permanent Endowments and Extraordinary Items	12,381	10,304	10,440	8,086	26,175
State Capital Appropriations	-	-	-	-	-
Capital Gifts and Grants	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	-	-
Mandatory Transfers In (Out)	-	-	-	-	14
Non Mandatory Transfers In (Out)	(800)	(774)	(774)	(553)	(473)
Intra Fund Transfers In (Out)	(3,062)	(5,180)	(5,180)	(11,307)	(17,396)
Increase (Decrease) in Net Position	8,519	4,350	4,486	(3,774)	8,320
Net Position, Beginning of Year	158,587	154,236	154,236	158,010	149,690
Cumulative Effect of Change in Accounting Principles	-	1	-	-	-
Net Position, Beginning of Year, as Adjusted	158,587	154,237	154,236	158,010	149,690
Net Position, End of Year	\$ 167,106	\$ 158,587	\$ 158,722	\$ 154,236	\$ 158,010

University of Missouri - System Administration
STATEMENT OF NET POSITION - BY FUND
As of June 30, 2018

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Assets							
Current Assets:							
Cash in Bank	\$ 6,148,153	\$ -	\$ -	\$ 7,024,506	\$ -	\$ 2,070	\$ 13,174,729
Investment in Treasury General Pool	34,930,410	1,014,338	-	41,698	23,707,620	1,707,502	61,401,567
Short Term Investments	6,611	-	-	69,344	-	0	75,955
Investment of Cash Collateral	-	-	-	(2,424,967)	-	-	(2,424,967)
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	462,325	-	-	-	-	462,325
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	16,324,133	-	-	-	-	95,065	16,419,198
Investment Settlements Receivable	-	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	10,759	-	-	-	-	-	10,759
Prepaid Expenses	1,386,778	-	-	-	-	76,635	1,463,413
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Current Assets	58,806,844	1,476,663	-	4,710,581	23,707,620	1,881,272	90,582,980
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	5,840,008	-	-	56,714,578	2,653,323	375,529	65,583,437
Capital Assets, net	-	-	-	-	24,977,910	-	24,977,910
Total Noncurrent Assets	5,840,008	-	-	56,714,578	27,631,233	375,529	90,561,347
Deferred Outflow of Resources	-	-	-	-	-	-	-
Total Assets	\$ 64,646,852	\$ 1,476,663	\$ -	\$ 61,425,159	\$ 51,338,853	\$ 2,256,800	\$ 181,144,327
Liabilities							
Current Liabilities:							
Accounts Payable	\$ 6,964,235	\$ 420	\$ -	\$ -	\$ 984,588	\$ 1,271,393	\$ 9,220,636
Accrued Payroll	202,196	1,550	-	-	-	45,602	249,348
Accrued Vacation	3,905,180	-	-	-	-	204,051	4,109,231
Accrued Interest Payable	-	-	-	-	-	-	-
Accrued Self-Insurance Claims	-	-	-	-	-	-	-
Deferred Revenue, Current	1,288,658	630,174	-	-	-	6,668	1,925,500
Payroll Withholdings and Other Employee Benefits	-	-	-	-	-	17,417	17,417
Funds Held for Others	-	-	-	-	-	711,669	711,669
Investment Settlements Payable	-	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	(2,424,967)	-	-	(2,424,967)
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	12,360,269	632,144	-	(2,424,967)	984,588	2,256,800	13,808,834

University of Missouri - System Administration
STATEMENT OF NET POSITION - BY FUND
As of June 30, 2018

	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	-	-	-	229,175	-	-	229,175
Total Liabilities	12,360,269	632,144	-	(2,195,792)	984,588	2,256,800	14,038,009
Net Position							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	24,977,910	-	24,977,910
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	78,464	-	-	78,464
Expendable	-	844,518	-	1,858,532	3,702	-	2,706,753
Unrestricted	52,286,584	-	-	61,683,955	25,372,653	-	139,343,191
Total Net Position	52,286,584	844,518	-	63,620,951	50,354,265	-	167,106,318
Total Liabilities and Net Position	\$ 64,646,852	\$ 1,476,663	\$ -	\$ 61,425,159	\$ 51,338,853	\$ 2,256,800	\$ 181,144,327

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND
For the Year Ending June 30, 2018

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	87,267	-	-	-	-	87,267
Net Student Fees	(87,267)	-	-	-	-	(87,267)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	505	-	-	-	505
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	1,055,244	-	-	-	-	1,055,244
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	28,048,500	-	-	-	-	28,048,500
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	6,154,072	901	-	-	-	6,154,972
Facilities & Administrative Cost Recovery	-	-	-	-	-	-
Total Operating Revenues	35,170,548	1,405	-	-	-	35,171,954
Operating Expenses:						
Salaries and Wages	31,950,416	34,021	-	-	-	31,984,437
Staff Benefits	10,561,075	7,391	-	-	-	10,568,466
Supplies, Services and Other Operating Expenses	9,732,962	1,297,260	-	-	1,511,039	12,541,260
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	9,897	-	-	-	(9,615)	282
Depreciation	-	-	-	-	4,843,818	4,843,818
Total Operating Expenses	52,254,350	1,338,672	-	-	6,345,242	59,938,264
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(17,083,802)	(1,337,267)	-	-	(6,345,242)	(24,766,311)
State Appropriations	10,766,280	2,000,000	-	-	-	12,766,280
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	(6,317,522)	662,733	-	-	(6,345,242)	(12,000,031)
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	20,594,635	83,014	-	3,011,965	48,352	23,737,966
Unrealized Gain/Loss	(28,800)	-	-	617,111	-	588,312
Private Gifts	13,050	99,900	-	-	-	112,950
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND
For the Year Ending June 30, 2018

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	6,572	-	-	-	(63,550)	(56,978)
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before						
Capital and Endowment Additions and Transfers	20,585,458	182,914	-	3,629,076	(15,198)	24,382,250
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses) before	20,585,458	182,914	-	3,629,076	(15,198)	24,382,250
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(3,675,396)	(745,300)	-	-	3,620,720	(799,976)
Intra Fund Transfers In (Out)	(3,032,641)	-	-	-	(29,748)	(3,062,389)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfer	13,877,421	(562,386)	-	3,629,076	3,575,774	20,519,885
Increase (Decrease) in Net Assets	7,559,899	100,348	-	3,629,076	(2,769,469)	8,519,854
Net Position, Beginning of Year	44,726,685	744,171	-	60,127,339	53,123,734	158,721,928
Cumulative Effect of Change in Accounting Principle	-	-	-	(135,464)	-	(135,464)
Net Position, Beginning of Year, Adjusted	44,726,685	744,171	-	59,991,875	53,123,734	158,586,464
Net Position, End of Year	\$ 52,286,584	\$ 844,518	\$ -	\$ 63,620,951	\$ 50,354,265	\$ 167,106,318

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - UNRESTRICTED CURRENT FUNDS ONLY
For the Year Ending June 30, 2018

	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	87,267	-	-	-	-	87,267
Net Student Fees	(87,267)	-	-	-	-	(87,267)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	1,055,244	-	-	-	-	1,055,244
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxilliary Enterprises	-	-	28,048,500	-	-	28,048,500
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	6,007,745	-	-	146,327	-	6,154,072
Total Operating Revenues	6,975,721	-	28,048,500	146,327	-	35,170,548
Operating Expenses:						
Salaries and Wages	26,296,413	-	5,289,202	364,801	-	31,950,416
Staff Benefits	8,604,572	-	1,829,060	127,443	-	10,561,075
Supplies, Services and Other Operating Expenses	(7,339,450)	-	16,386,353	686,058	-	9,732,962
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	9,897	-	-	-	-	9,897
Depreciation	-	-	-	-	-	-
Total Operating Expenses	27,571,433	-	23,504,615	1,178,302	-	52,254,350
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	(20,595,711)	-	4,543,885	(1,031,976)	-	(17,083,802)
State Appropriations	10,766,280	-	-	-	-	10,766,280
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	(9,829,431)	-	4,543,885	(1,031,976)	-	(6,317,522)
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	20,541,754	-	52,881	-	-	20,594,635
Unrealized Gain/Loss	(28,800)	-	-	-	-	(28,800)
Private Gifts	-	-	13,050	-	-	13,050
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	530	-	3,218	2,825	-	6,572
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	20,513,484	-	69,149	2,825	-	20,585,458

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - UNRESTRICTED CURRENT FUNDS ONLY
For the Year Ending June 30, 2018

	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	20,513,484	-	69,149	2,825	-	20,585,458
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(776,026)	-	(2,899,371)	-	-	(3,675,396)
Intra Fund Transfers In (Out)	(3,794,984)	-	-	762,343	-	(3,032,641)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	15,942,474	-	(2,830,222)	765,168	-	13,877,421
Increase (Decrease) in Net Assets	6,113,043	-	1,713,663	(266,807)	-	7,559,899
Net Position, Beginning of Year	32,544,294	-	12,607,777	(425,387)	-	44,726,685
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	32,544,294	-	12,607,777	(425,387)	-	44,726,685
Net Position, End of Year	\$ 38,657,337	\$ -	\$ 14,321,440	\$ (692,194)	\$ -	\$ 52,286,584

University of Missouri - System Administration
CURRENT FUNDS OPERATING REVENUES
For the Year Ending June 30, 2018

	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	87,267	-	87,267
Net Student Fees	(87,267)	-	(87,267)
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	-	505	505
Private Grants and Contracts	-	-	-
Sales and Services of Education Activities	1,055,244	-	1,055,244
Auxiliary Enterprises -			
Patient Medical Services	-	-	-
Housing and Dining Services	-	-	-
Bookstores	-	-	-
Other Medical Services	-	-	-
Other Auxiliary Enterprises	28,048,500	-	28,048,500
Notes Receivable Interest Income, Net of Fees	-	-	-
Other Operating Revenues -			
F&A Recovery	-	-	-
Other	6,154,072	901	6,154,972
Total Operating Revenues	\$ 35,170,548	\$ 1,405	\$ 35,171,954

University of Missouri - System Administration
OPERATING EXPENSES BY OBJECT MATRIX
For the Year Ending June 30, 2018

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ 236,942	\$ 16,581	\$ 106,776	\$ -	\$ -	\$ 360,298
Research	17,883	7,148	1,226,093	-	-	1,251,125
Public Service	169,829	23,501	615,983	-	-	809,314
Academic Support	154,788	15,527	488,304	-	-	658,619
Student Services (B)	1,147,615	399,565	1,439,660	-	-	2,986,840
Institutional Support (C)	24,737,406	8,196,878	(9,674,891)	-	-	23,259,393
Operation & Maintenance of Plant	230,772	80,206	451,840	-	-	762,818
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	26,695,235	8,739,406	(5,346,235)	-	-	30,088,407
Auxiliary Enterprises (E)	5,289,202	1,829,060	16,386,353	-	-	23,504,615
Total Current Funds Operating Expenses	31,984,437	10,568,466	11,040,119	-	-	53,593,022
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	-	-	-	-
Plant Funds (G)	-	-	1,501,424	-	-	1,501,424
Depreciation	-	-	-	-	4,843,818	4,843,818
Total Operating Expenses - All Funds	\$ 31,984,437	\$ 10,568,466	\$ 12,541,543	\$ -	\$ 4,843,818	\$ 59,938,264

(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, 2018

	Net Position July 1, 2017	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Position June 30, 2018
AUXILIARIES:					
MOREnet Operations	12,607,777	28,048,500	23,504,615	(2,830,222)	14,321,440
Total Auxiliaries	12,607,777	28,048,500	23,504,615	(2,830,222)	14,321,440
SERVICE OPERATIONS:					
Computing Services	(29,214)	-	860,442	762,343	(127,313)
Other Service Oper	(396,173)	146,327	317,860	2,825	(564,881)
Total Service Operations	\$ (425,387)	\$ 146,327	\$ 1,178,302	\$ 765,168	\$ (692,194)

University of Missouri - System Administration

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

For the Year Ending June 30, 2018

	MOREnet
Operating Revenues:	
Student Fees	\$ -
Sales and Services of Auxiliary and Education Activities	-
Other Operating Revenues	28,048,500
Total Operating Revenues	28,048,500
Operating Expenses:	
Salaries and Wages	5,289,202
Staff Benefits	1,829,060
Cost of Goods Sold	-
Utilities	64,871
Supplies and Non Capital Equipment	2,784,014
Professional and Consulting Services	102,696
Other Departmental Operating Expense	13,434,772
Total Operating Expenses	23,504,615
Operating Income (Loss) before Other Nonoperating Revenues (Expenses) and Transfers	4,543,885
Other Nonoperating Revenues (Expenses) and Transfers:	
Investment and Endowment Income	52,881
Private Gifts	13,050
Interest Expense	-
Other Nonoperating Revenues and Expenses	3,218
Transfers	(2,899,371)
Net Other Nonoperating Revenues (Expenses) and Transfers	(2,830,222)
Increase (Decrease) in Net Position	1,713,663
Net Position, Beginning of Year	12,607,777
Net Position, End of Year	\$ 14,321,440

University of Missouri - System Administration
ENDOWMENT AND SIMILAR FUNDS
As of June 30, 2018

	Balance July 1, 2017	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2018
Endowment Funds:							
Income Restricted -							
STRICKLAND HIST PRIZE	\$ 12,050	\$ -	\$ (471)	\$ 931	\$ -	\$ -	\$ 12,511
GENERAL ENDOWMENT TRUST	12,766	-	(355)	1,002	-	-	13,413
ARTHUR UNGER PAPERS ENDOW WHMC	18,556	-	(725)	1,434	-	-	19,265
NATIONAL WOMEN & MEDIA COLLECT	-	-	30,940	2,335	-	-	33,275
TOTAL INCOME RESTRICTED	43,371	-	29,390	5,702	-	-	78,464
Total Endowment Funds	43,371	-	29,390	5,702	-	-	78,464
Quasi Endowment Funds:							
Income Restricted -							
WEST HIST MAN GIFTS	133,438	-	(5,212)	10,312	-	-	138,539
TOTAL INCOME RESTRICTED	133,438	-	(5,212)	10,312	-	-	138,539
Income Unrestricted -							
OWEN B LOONEY TRUST	71,745	-	(2,802)	5,544	-	-	74,487
CASH & CASH EQUIV	41,464	-	234	-	-	-	41,698
FINANCE SUPPORT RESERVE	35,079,624	-	(262,169)	2,786,135	-	-	37,603,591
BIRCH ENDOWMENT	109,796	-	(4,288)	8,485	-	-	113,993
HURWITZ ENDOWMENT FUND	459,568	-	(17,950)	35,515	-	-	477,133
KINSOLVING ENDOWMENT	367,350	-	(14,348)	28,389	-	-	381,391
WUNDERLICH ENDOWMENT	367,310	-	(14,346)	28,386	-	-	381,349
INVESTMENT INCOME STAB RESERVE	21,598,215	-	(165,339)	1,177,437	-	-	22,610,313
TOTAL INCOME UNRESTRICTED	58,095,072	-	(481,008)	4,069,891	-	-	61,683,955
Total Quasi Endowment Funds	58,228,510	-	(486,220)	4,080,204	-	-	61,822,494
*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	1,719,994	-	-	-	-	-	1,719,994
TOTAL CHARITABLE GIFT ANNUITY FUNDS	1,719,994	-	-	-	-	-	1,719,994
*Total Unitrust, Life Income & Charitable Gift Funds	1,719,994	-	-	-	-	-	1,719,994
Total Endowment & Similar Funds	\$ 59,991,875	\$ -	\$ (456,830)	\$ 4,085,906	\$ -	\$ -	\$ 63,620,951

*The University adopted GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, in fiscal year 2018. As a result, the net position for the Unitrust, Life Income and Charitable Gift Funds were reduced by the amount of the Deferred Inflow of Resources that was recorded to represent the University's remainder interest in these types of agreements.

University of Missouri - System Administration
RESTRICTED AND UNRESTRICTED PLANT FUNDS
As of June 30, 2018

	Program Code	Balance July 1, 2017	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2018
Restricted:									
JORDAN FOUNDATION GIFTS	A8500	3,153	-	-	24	-	-	-	3,176
WHMC CAPITAL GIFTS	A8501	526	-	-	-	-	-	-	526
TOTAL RESTRICTED		3,679	-	-	24	-	-	-	3,702
Unrestricted:									
UNSPECIFIED PROGRAM	0	14,814,384	-	-	48,328	-	1,438,179	3,032,519	16,457,052
FPD VEHICLE REPLACEMENT	A8767	30,048	-	-	-	-	-	-	30,048
RECORDS MNGT EQUIP RESERVE	A8768	136,887	-	-	-	-	-	9,986	146,873
PHOTOCOPY EQUIP RES	A8770	83,000	-	-	-	-	-	(83,000)	-
2910 LEMONE BLDG RESERVE	A8771	661,259	-	-	-	-	28,201	(32,963)	600,095
UNSPECIFIED PLANT PROJECTS	A8855	2,523,798	-	-	-	-	6,550	80,923	2,598,171
RECORDS CENTER BLDG RESERVE	A8857	867,933	-	-	-	-	-	-	867,933
PROVIDENCE POINT REMODEL	A8878	-	-	-	-	-	7,182	7,077	(105)
SURPLUS PROPERTY PROJECTS	A8879	272,217	-	-	-	-	-	-	272,217
UMOT NGN PLANT	A8888	24,141	-	-	-	-	119,940	154,097	58,298
TELEPRESENCE PLANT	A8889	132,671	-	-	-	-	18,815	114,519	228,376
PS FINANCE EXPANSION	A8890	342,208	-	-	-	-	41,567	-	300,641
PS HR EXPANSION	A8891	505,103	-	-	-	-	-	-	505,103
ORACLE DB EXPANSION	A8892	368,910	-	-	-	-	-	-	368,910
EQUIP SERVER REPLACEMENT/DEPR	A8893	2,096,677	-	-	-	-	1,153,480	112,861	1,056,057
F&PD RESERVE	A8894	70,000	-	-	-	-	-	-	70,000
PS STUDENT ADMIN EXPANSION	A8992	206,668	-	-	-	-	-	-	206,668
VP IT EPORTAL PLANT	A8995	744,551	-	-	-	-	2,524	156,635	898,662
HYPERION SERVER REPL/DEPR	A8996	201,358	-	-	-	-	-	64,153	265,511
VP IT FIM PLANT	A9000	233,012	-	-	-	-	-	(1,086)	231,925
VP IT O365 PLANT	A9008	142,943	-	-	-	-	-	(29,748)	113,195
VP IT EDISCOVERY PLANT	A9029	93,286	-	-	-	-	1,262	5,000	97,024
TOTAL UNRESTRICTED		24,551,054	-	-	48,328	-	2,817,701	3,590,972	25,372,653
Total Unexpended Plant Funds		\$ 24,554,733	\$ -	\$ -	\$ 48,352	\$ -	\$ 2,817,701	\$ 3,590,972	\$ 25,376,355

University of Missouri - System Administration
INVESTMENT IN PLANT CAPITAL ASSETS
For the Month Ended June 30, 2018

	Balance July 01, 2017	Additions	Deletions	Balance June 30, 2018
Capital Assets:				
Building	\$21,493,515	-	-	21,493,515
Land	3,840,896	-	-	3,840,896
Infrastructure	1,360,135	-	-	1,360,135
Equipment	81,626,520	828,777	(2,186,489)	80,268,809
Software	11,356,998	487,500	-	11,844,498
Art & Museum Objects	7,361	-	-	7,361
Construction In Progress	-	-	-	-
Total Capital Assets	119,685,424	1,316,277	(2,186,489)	118,815,212
Less Accumulated Depreciation:				
Building	16,032,007	327,938		16,359,945
Infrastructure	476,990	39,543		516,534
Equipment	69,294,405	3,400,178	(2,122,938)	70,571,644
Software	5,313,021	1,076,159		6,389,180
Total Accumulated Depreciation	91,116,423	4,843,818	(2,122,938)	93,837,302
Total Investment in Plant Capital Assets, Net	28,569,001	(3,527,541)	(63,550)	24,977,910

University of Missouri - System Administration

FUNDS HELD FOR OTHERS

As of June 30, 2018

	Balance July 1, 2017	Deposits	Withdrawals	Balance June 30, 2018
ALUMNI ALLIANCE	23,042	952	684	23,310
CONSORTIUM FOR SCHOOL NETWORKI	25,989	9,918	102	35,805
GPN CONSORTIUM	1,052,788	1,467,357	1,498,934	1,021,211
MSAC APPROPRIATIONS	320	-	-	320
GREATER MISSOURI HERC	90,580	50,675	14,761	126,494
COMSHEBO TREASURY	1,012	-	-	1,012
UNIV OF MO SPECIAL TRUST	2,824	15	-	2,839
MIC TECHNOLOGY ACCELERATOR	375,000	-	-	375,000
PATENT DISTR & SERVICE OPER	4,581	(4,581)	-	-
STATE HIST SOC FY EVEN	496,926	2,432,895	2,945,464	(15,644)
STATE HISTORICAL CAPITAL CAMPA	(21,227)	7,286,250	8,529,398	(1,264,374)
VACATION PAY ACCRUAL AGEN	(206,727)	-	(2,676)	(204,051)
AGENCY ACCOUNTS PAYABLE	(1,168)	-	-	(1,168)
NO LONGER IN USE	(60)	-	(60)	-
LIPSCOMB LOAN FD - ALL CAMPUS	593,770	49,469	32,323	610,916
TOTAL AGENCY FUNDS	2,437,648	11,292,951	13,018,930	711,669