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University-Wide
Resources

STATEMENT OF NET POSITION

Fiscal Year Ended June 30,	2014	2013	2012	2011
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 101,140	\$ (25,990)	\$ (44,123)	\$ 142,788
Investment in Treasury General Pool	534,374	530,394	566,768	(1,017,001)
Short-Term Investments	(35,070)	(14,369)	9,288	242,877
Accounts Receivable, Net	11,492	316	143	139
Investment Settlements Receivable	44,127	6,923	31,448	15,634
Prepaid Expenses and Other Current Assets	10	r	r	r
Due From Other Funds	46,893	47,174	47,971	48,342
Total Current Assets	702,966	544,448	611,495	(567,221)
Noncurrent Assets				
Notes Receivable, Net	(71,758)	(66,108)	(14,278)	r
Deferred Charges	APD 31,448			

CHANGES IN NET POSITION

Fiscal Year Ended June 30,	2014	2013	2012	2011
Operating Revenues				
Tuition and Fees, Net	\$ r	\$ r	\$ r	\$ r
Less: Scholarship Allowances	36	38	25	21
Net Tuition and Fees	(36)	(38)	(25)	(21)
Federal Grants and Contracts	r	r	r	r
State and Local Grants and Contracts	r	r	r	r
Private Grants and Contracts	r	r	r	r
Sales and Services of Educational Activities	r	r	r	r
Auxiliary Enterprises	r	r	r	r
Patient Medical Services, Net	r	r	r	r
Housing and Dining Services, Net	r	r	r	r
Bookstores	r	r	r	r
Other Auxiliary Enterprises, Net	r	r	r	r
Other Operating Revenues	(7,707)	1,240	r	17
Total Operating Revenues	(7,743)	1,202	(25)	(4)
Operating Expenses				
Salaries and Wages	852	723	624	564
Benefits	(52,638)	11,093	16,474	20,289
Supplies, Services and Other Operating Expenses	15,854	(10,770)	(2,645)	(3,448)
Scholarships and Fellowships	r	r	r	r
Depreciation	1,772	17	r	r
Total Operating Expenses	(34,160)	1,063	14,453	17,405
Operating Loss before				

University of Missouri - University Wide Resources
STATEMENT OF NET POSITION - BY FUND
As of June 30, 2014

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Assets							
Current Assets:							
Cash in Bank	\$ 478,139,592	\$ (114,040,059)	\$ (25,777,450)	197,573	\$ (317,267,866)	\$ (33,588,971)	\$ (12,337,180)
Investment in Treasury General Pool	464,419,140	4,918,427	3,284,950	(3,630,637)	33,717,736	31,664,495	534,374,110
Short Term Investments	(112,140,552)	18,136,753	v9.332 4,325,974	(114,040,069d)			

University of Missouri - University Wide Resources

STATEMENT OF NET POSITION - BY FUND

As of June 30, 2014

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Noncurrent Liabilities:							
Deferred Revenue	-	-	-	-	9,858,579	-	9,858,579
Derivative Instrument Liability	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	28,503,843	-	28,503,843
Other Post Employment Benefits Liability	177,039,773	-	-	-	-	-	177,039,773
Net Pension Liability	253,804,155	-	-	-	-	-	253,804,155
Total Noncurrent Liabilities	430,843,928	-	-	-	38,362,422	-	469,206,351
Deferred Inflow of Resources	185,860,232	-	-	-	-	-	185,860,232
Total Liabilities	708,219,697	-	-	165,014,668	42,142,638	31,667,396	947,044,399
Net Position							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	78,953,113	-	78,953,113
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	57,368,807	-	-	57,368,807
Expendable	-	6,975	3,152,551	4,204,377	36,098,778	-	43,462,682
Unrestricted	(348,879,373)	-	132,399	69,609,422	(111,576,885)	-	(390,714,436)
Total Net Position	(348,879,373)	6,975	3,284,950	131,182,607	3,475,007	-	(210,929,834)
Total Liabilities and Net Position	\$ 359,340,325	\$ 6,975	\$ 3,284,950	\$ 296,197,275	\$ 45,617,645	\$ 31,667,396	\$ 736,114,564

University of Missouri - University Wide Resources
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND
For the Year Ending June 30, 2014

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	35,000	750	-	-	-	35,750
Net Student Fees	(35,000)	(750)	-	-	-	(35,750)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	-	-	-	-	-	-
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	-	-	-	-	-	-
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	33,567	1	-	-	(7,740,784)	(7,707,217)
Facilities & Administrative Cost Recovery	-	-	-	-	-	-
Total Operating Revenues	(1,433)	(749)	-	-	(7,740,784)	(7,742,967)
Operating Expenses:						
Salaries and Wages	852,145	-	-	-	-	852,145
Staff Benefits	(52,638,397)	-	-	-	-	(52,638,397)
Supplies, Services and Other Operating Expenses	17,545,653	-	-	45	(1,692,021)	15,853,676
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	1,772,429	1,772,429
Total Operating Expenses	(34,240,599)	-	-	45	80,407	(34,160,147)
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	34,239,165	(749)	-	(45)	(7,821,192)	26,417,179
State Appropriations	6,220,981	-	-	-	-	6,220,981
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	40,460,146	(749)	-	(45)	(7,821,192)	32,638,160
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	3,623,332	(6,252,124)	96,820	4,903,965	-	2,371,994
Unrealized Gain/Loss	1,592,974	-	-	10,242,641	-	11,835,614
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	(1,226,315)	(1,226,315)
Retirement Benefits, Net of University Contribution	903,254	-	-	-	-	903,254
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	47,608	-	-	-	-	47,608
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	6,167,168	(6,252,124)	96,820	15,146,606	(1,226,315)	13,932,155

University of Missouri - University Wide Resources
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND

University of Missouri - University Wide Resources
OPERATING EXPENSES BY OBJECT MATRIX
For the Year Ending June 30, 2014

Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and
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University of Missouri - University Wide Resources

LOAN FUNDS

As of June 30, 2014

	Balance July 1, 2013	Gifts, Grants & Contracts	Income From Student Loans	Investments & Other Income	Deductions	Transfers In/(Out)	Balance June 30, 2014
Restricted:							
Bryant Loan Fund	\$ 1,340,206	\$ -	\$ -	\$ 74,387	\$ -	\$ (5,772)	\$ 1,408,821
Christian Loan Fund	81,976	-	-	6,674	-	-	88,650
Gorman Loan Fund	76,744	-	-	819	-	-	77,564
Hartvigsen Student Loan	345,408	-	-	1,488	-	2,132	349,028
Jennison Loan Fund	113,950	-	-	1,216	-	(1,216)	113,950
Nelson Student Loan	459	-	-	5	-	-	464
Scott Loan Fund	151,617	-	-	1,015	-	637	153,270
Von Gremp Student Loan	824,423	-	-	8,801	-	-	833,223
Bryant Loan Fund - FISL	111,644	-	-	1,166	-	-	112,809
Cash & cash equivalents	14,615	-	-	156	-	-	14,771
Total Restricted	3,061,042	-	-	95,728	-	(4,220)	3,152,551
Unrestricted:							
Curators Student Loan Fund	131,117	-	-	1,092	-	189	132,399
Total Unrestricted	131,117	-	-	1,092	-	189	132,399
Total Loan Funds	\$ 3,192,159	\$ -	\$ -	\$ 96,820	\$ -	\$ (4,030)	\$ 3,284,950

University of Missouri - University Wide Resources
ENDOWMENT AND SIMILAR FUNDS
As of June 30, 2014

	Balance July 1, 2013	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2014
Endowment Funds:							
Income Restricted -							
OLSON FUND FOR ARTS	\$ -	\$ -	\$ (24,091)	\$ 86,340	\$ -	\$ 585,124	\$ 647,374
LAW OF 1939 TUITION SCHLP FUND	-	-	147,102	1,749,340	-	11,447,710	13,344,152
BEIMDIEK SCHOLARSHIP FUND	27,187	-	(1,119)	4,012	-	-	30,079
ENDOWED CHAIRS - STATE MATCH	31,402,241	-	383,063	4,584,997	-	(1,201,383)	35,168,917
AMES & FARLEY EDUCATION FUND	2,435,190	-	(99,685)	359,367	-	-	2,694,873
GUNDLACH MEM SCHOLARSHIPS	478,053	-	(19,514)	70,552	-	-	529,090
HARGIS MEMORIAL SCHP	5,827	-	(5)	(39)	-	-	5,782
MCKINNEY SCHOLAR/ATHLETE	25,654	1,500	(1,079)	3,845	45	-	29,876
MCKINNEY SHORT FICTION AWD	27,851	-	(1,139)	4,110	-	-	30,822
NOYES FOUNDATION	136,003	-	(5,600)	20,068	-	-	150,472
TEMPLIN ENDOWMENT	125,996	-	(5,118)	18,596	-	-	139,475
TRANS WORLD AIRLINE SCHP	1,150,139	-	(37,312)	169,489	-	-	1,282,316
WAGGONER SCHOLARHIP	74,306	-	(3,028)	10,967	-	-	82,246
STRODE SCHOLARSHIP FUND	108,718	-	(4,476)	16,042	-	-	120,284
CARNAHAN MEM SCHP	38,078	-	(1,568)	5,619	-	-	42,129
EVELYN SUE LUMB WESTRAN SCHP	29,180	-	(1,201)	4,306	-	-	32,284
ALBERTA CAQUELARD SCHOLARSHIP	120,749	-	(4,972)	17,818	-	-	133,595
CASH & CASH EQUIVALENTS	5,043	-	1,958	-	-	239,804	246,805
PETER POTTER SCHOLARSHIP	393,435	-	(16,199)	58,055	-	-	435,292
HARTVIGSEN STUDENT AID FUND	1,733,354	-	(71,366)	255,771	-	-	1,917,760
ARTHUR WYAN NELSON LOAN FUND	137,303	1,970	(4,463)	20,282	-	-	155,092
FORSEE SCHOLARSHIP	5,977	-	76	903	-	-	6,956
CHRISTIAN LOAN FUND	129,373	-	(5,327)	19,090	-	-	143,137
TOTAL INCOME RESTRICTED	38,589,658	3,470	224,939	7,479,531	45	11,071,255	57,368,807
Total Endowment Funds	38,589,658	3,470	224,939	7,479,531	45	11,071,255	57,368,807
Quasi Endowment Funds:							
Income Restricted -							
THOMAS JEFFERSON AWD	-	-	(9,552)	34,234	-	232,003	256,684
PRESIDENTIAL FACULTY AWARD	-	-	(21,904)	99,497	-	675,181	752,774
BASORE ENDOWMENT	298,486	-	(12,289)	44,044	-	-	330,241
PAYNE MEM FOUNDATION	2,569,397	-	(83,354)	378,635	-	-	2,864,678
TOTAL INCOME RESTRICTED	2,867,883	-	(127,099)	556,410	-	907,183	4,204,377
Income Unrestricted -							

University of Missouri - University Wide Resources
ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2014

	Balance July 1, 2013	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2014
Life Income Funds - TOTAL LIFE INCOME FUNDS	-	-	-	-	-	-	-
Charitable Gift Annuity Funds - TOTAL CHARITABLE GIFT ANNUITY FUNDS	-	-	-	-	-	-	-

University of Missouri - University Wide Resources
RESTRICTED AND UNRESTRICTED PLANT FUNDS

As of June 30, 2014

	Program Code	Balance July 1, 2013	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2014
Restricted:									
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESTRICTED									
Unrestricted:									
	0	-	-	-	20,982,130	-	-	-	20,982,130
TOTAL UNRESTRICTED					20,982,130				20,982,130
Total Unexpended Plant Funds		\$ -	\$ -	\$ -	\$ 20,982,130	\$ -	\$ -	\$ -	\$ 20,982,130

University of Missouri - University Wide Resources
INVESTMENT IN PLANT CAPITAL ASSET

University Of Missouri - University Wide Resources
SELF-INSURANCE FUNDS
For the Year Ending June 30, 2014

	Benefit Programs	Auto and General Liability	Dental Benefits	Long-term Disability	Medical Benefits	Medical Professional Liability	Professional Liability	Workers Compensation	Other	Other Post Employment Benefits	Pension Fund	Total
Revenues and Other Additions:												
Plan Contributions	\$ -	\$ 1,252,549	\$ 10,673,324	\$ (4)	\$ 166,001,240	\$ 10,530,463	\$ 1,355,764	\$ 5,639,072	\$ 2,355,208	\$ -	\$ -	\$ 197,807,616
Investment Income	-	47,003	66,297	5,292	1,353,737	2,729,853	86,002	156,217	771,905	-	-	5,216,306
Other Miscellaneous Revenues	902,535	26,870	-	-	1	-	-	-	6,696	-	-	936,102
Total Revenues and Other Additions	902,535	1,326,422	10,739,620	5,287	167,354,978	13,260,316	1,441,766	5,795,289	3,133,809	-	-	203,960,023
Expenditures and Other Deductions:												
Benefit Payments	-	-	10,518,879	-	183,632,864	6,747,243	-	-	-	-	-	200,898,986
Administrative and Other Plan Deductions	(31,437,728)	1,342,601	833,766	(218,255)	2,039,820	2,467,462	3,549,737	7,782,144	1,613,626	34,830,651	(62,709,897)	(39,906,073)
Total Expenditures and Other Deductions	(31,437,728)	1,342,601	11,352,645	(218,255)	185,672,684	9,214,705	3,549,737	7,782,144	1,613,626	34,830,651	(62,709,897)	160,992,913
Operating Income (Loss) Before Transfers	32,340,263	(16,179)	(613,025)	223,542	(18,317,706)	4,045,611	(2,107,971)	(1,986,856)	1,520,183	(34,830,651)	62,709,897	42,967,110
Transfers In (Out)	(1,743,237)	-	-	-	-	-	-	(38,000)	684,560	-	-	(1,096,677)
Increase (Decrease) in Net Position	30,597,026	(16,179)	(613,025)	223,542	(18,317,706)	4,045,611	(2,107,971)	(2,024,856)	2,204,744	(34,830,651)	62,709,897	41,870,433
Net Position, Beginning of Year	-	2,361,485	5,963,300	399,577	112,601,037	13,258,847	2,466,493	7,525,357	110,789,572	(142,209,122)	-	113,156,545
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-	-	-	-	-	502,374,284	502,374,284
Net Position, Beginning of Year, Adjusted	-	2,361,485	5,963,300	399,577	112,601,037	13,258,847	2,466,493	7,525,357	110,789,572	(142,209,122)	(502,374,284)	(389,217,739)
Net Position, End of Year	\$ 30,597,026	\$ 2,345,307	\$ 5,350,275	\$ 623,119	\$ 94,283,331	\$ 17,304,457	\$ 358,523	\$ 5,500,502	\$ 112,994,316	\$ (177,039,773)	\$ (439,664,387)	\$ (347,347,306)

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