

2013 Financial Report and Supplemental Schedules



STATEMENT OF NET POSITION

EXTENSION

(in thousands of dollars)

Fiscal Year Ended June 30,	2013	2012	2011	2010
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 50	\$ 126	\$ 95	\$ 186
Investment in Treasury General Pool	20,889	25,571	25,830	19,380
Short-Term Investments	20	17	29	73
Accounts Receivable, Net	15,707	9,594	10,695	14,622
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Inventories	-	-	-	-
Prepaid Expenses and Other Current Assets	-	-	-	-
Total Current Assets	36,666	35,308	36,649	34,261
Noncurrent Assets				
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-
Long-Term Investments	2,238	2,005	2,101	1,722
Capital Assets, Net	204	315	291	275
Total Noncurrent Assets	2,442	2,320	2,392	1,997
Total Assets	\$ 39,108	\$ 37,628	\$ 39,041	\$ 36,258
Liabilities				
Current Liabilities				
Accounts Payable	\$ 544	\$ 488	\$ 828	\$ 312
Accrued Liabilities	3,547	3,535	3,608	3,598
Deferred Revenue	1,176	1,770	3,530	4,018
Funds Held for Others	27	56	42	33
Investment Settlements Payable	-	-	-	-
Collateral Held for Securities Lending	-	-	-	-
Current Portion of Long-Term Debt	-	-	-	-
Long-Term Debt Subject to Remarketing	-	-	-	-
Total Current Liabilities	5,294	5,849	8,008	7,961
Noncurrent Liabilities				
Long-Term Debt	-	-	-	-
Other Noncurrent Liabilities	1,039	923	973	957
Total Noncurrent Liabilities	1,039	923	973	957
Total Liabilities	6,333	6,772	8,981	8,918
Net Position				
Invested in Capital Assets, Net of Debt	204	314	290	276
Restricted				
Nonexpendable -				
Endowment	2,284	2,127	2,207	1,969
Expendable -				
Scholarship, Research, Instruction & Other	949	461	115	244
Loans	-	-	135	135
Capital Projects	-	-	-	-
Unrestricted	29,338	27,954	27,313	24,716
Total Net Position	32,775	30,856	30,060	27,340
Total Liabilities & Net Position	\$ 39,108	\$ 37,628	\$ 39,041	\$ 36,258

CHANGES IN NET POSITION

EXTENSION

(in thousands of dollars)

Fiscal Year Ended June 30,	2013	2012	2011	2010
Operating Revenues				
Tuition and Fees, Net	\$ 33	\$ 17	\$ 4	\$ -
Less: Scholarship Allowances	9	6	37	79
Net Tuition and Fees	24	11	(33)	(79)
Federal Grants and Contracts	5,884	5,812	6,041	4,822
State and Local Grants and Contracts	12,988	13,136	12,359	12,718
Private Grants and Contracts	2,793	2,483	2,345	1,514
Sales and Services of Educational Activities	422	401	310	261
Auxiliary Enterprises -				
Patient Medical Services, Net	-	-	-	-
Housing and Dining Services, Net	-	-	-	-
Bookstores	-	-	-	-
Other Auxiliary Enterprises, Net	6	-	-	-
Other Operating Revenues	(957)	(1,269)	(145)	(1,012)
Total Operating Revenues	21,160	20,574	20,877	18,224
Operating Expenses				
Salaries and Wages	34,929	35,307	36,273	36,173
Benefits	10,686	10,000	9,687	9,703
Supplies, Services and Other Operating Expenses	10,524	11,252	10,533	9,251
Scholarships and Fellowships	-	-	-	-
Depreciation	76	88	88	92
Total Operating Expenses	56,215	56,647	56,581	55,219
Operating Loss before State Appropriation	(35,055)	(36,073)	(35,704)	(36,995)
State Appropriations	25,081	25,214	27,080	28,674
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	(9,974)	(10,859)	(8,624)	(8,321)
Nonoperating Revenues (Expenses)				
Federal Appropriations	10,391	10,761	10,170	10,612
Federal Pell Grants	-	-	-	-
Investment & Endowment Inc (Losses), Net	242	(8)	358	249
Private Gifts	99	165	37	122
Interest Expense	-	-	-	-
Other Nonoperating Revenues (Expenses)	(16)	(11)	(2)	-
Net Nonoperating Revenues (Expenses)	10,716	10,907	10,563	10,983
Income (Loss) before Capital Contributions and Additions to Permanent Endowments	742	48	1,939	2,662
State Capital Appropriations	-	-	-	-
Capital Gifts and Grants	-	-	-	-
Private Gifts for Endowment Purposes	29	40	3	4
Mandatory Transfers In (Out)	-	-	-	-
Non Mandatory Transfers In (Out)	(548)	(67)	-	-
Intra Fund Transfers In (Out)	1,696	775	778	1,684
Increase (Decrease) in Net Position	1,919	796	2,720	4,350
Net Position, Beginning of Year	30,856	30,060	27,340	22,990
Cumulative Effect of Change in Accounting Principles	-	-	-	-
Net Position, Beginning of Year, as Adjusted	30,856	30,060	27,340	22,990
Net Position, End of Year	\$ 32,775	\$ 30,856	\$ 30,060	\$ 27,340

University of Missouri - Extension
STATEMENT OF NET ASSETS - BY FUND
As of June 30, 2013

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Assets							
Current Assets:							
Cash in Bank	\$ -	\$ -	\$ -	\$ 50,375	\$ -	\$ -	\$ 50,375
Investment in Treasury General Pool	24,757,257	(5,059,218)	134,736	28,051	959,681	68,169	20,888,676
Short Term Investments	-	-	-	20,443	-	-	20,443
Investment of Cash Collateral	-	-	-	-	-	-	-
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	7,103,008	-	-	-	-	-	7,103,008
Grants and Contracts Receivable, net	-	8,440,636	-	-	-	-	8,440,636
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	84,460	-	-	-	-	78,349	162,808
Investment Settlements Receivable	-	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Current Assets	31,944,724	3,381,418	134,736	98,869	959,681	146,518	36,665,946
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-	-
Long Term Investments	-	452	-	2,237,310	-	-	2,237,762
Capital Assets, net	-	-	-	-	204,035	-	204,035
Total Noncurrent Assets	-	452	-	2,237,310	204,035	-	2,441,797
Deferred Outflow of Resources	-	-	-	-	-	-	-
Total Assets	\$ 31,944,724	\$ 3,381,869	\$ 134,736	\$ 2,336,179	\$ 1,163,716	\$ 146,518	\$ 39,107,743
Liabilities							
Current Liabilities:							
Accounts Payable	\$ 102,381	\$ 366,812	\$ -	\$ -	\$ -	\$ 74,357	\$ 543,550
Accrued Payroll	303,338	355,376	-	-	-	27,399	686,113
Accrued Vacation	3,160,754	722,319	-	-	-	17,769	3,900,842
Accrued Interest Payable	-	-	-	-	-	-	-
Accrued Self-Insurance Claims	-	-	-	-	-	-	-
Deferred Revenue, Current	-	1,175,892	-	-	-	-	1,175,892
Payroll Withholdings and Other Employee Benefits	-	-	-	-	-	49,535	49,535
Funds Held for Others	-	-	-	-	-	(22,542)	(22,542)
Investment Settlements Payable	-	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	-	-	-	-
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	3,566,473	2,620,399	-	-	-	146,518	6,333,390

University of Missouri - Extension
STATEMENT OF NET ASSETS - BY FUND
As of June 30, 2013

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Noncurrent Liabilities:							
Deferred Revenue	-	-	-	-	-	-	-
Derivative Instrument Liability	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-	-
Other Post Employment Benefits Liability	-	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-	-
Total Liabilities	3,566,473	2,620,399	-	-	-	146,518	6,333,390
Net Assets							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	204,035	-	204,035
Restricted:							
Nonexpendable	-	-	-	2,283,674	-	-	2,283,674
Expendable	-	761,470	134,736	52,505	-	-	948,712
Unrestricted	28,378,251	-	-	-	959,681	-	29,337,932
Total Net Assets	28,378,251	761,470	134,736	2,336,179	1,163,716	-	32,774,353
Total Liabilities and Net Assets	\$ 31,944,724	\$ 3,381,869	\$ 134,736	\$ 2,336,179	\$ 1,163,716	\$ 146,518	\$ 39,107,743

University of Missouri - Extension
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND
For the Year Ending June 30, 2013

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ 33,124	\$ 253	\$ -	\$ -	\$ -	\$ 33,377
Less: Scholarship Allowances	76	9,295	-	-	-	9,370
Net Student Fees	33,049	(9,042)	-	-	-	24,007
Federal Grants and Contracts	-	5,884,018	-	-	-	5,884,018
State and Local Grants and Contracts	-	12,987,560	-	-	-	12,987,560
Private Grants and Contracts	-	2,792,693	-	-	-	2,792,693
Sales and Services of Education Activities	420,946	709	-	-	-	421,655
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	5,797	-	-	-	-	5,797
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	713,990	369,864	-	-	-	1,083,854
Facilities & Administrative Cost Recovery	(915)	(2,039,556)	-	-	-	(2,040,470)
Total Operating Revenues	1,172,867	19,986,246	-	-	-	21,159,113
Operating Expenses:						
Salaries and Wages	24,423,270	10,504,802	-	-	-	34,928,072
Staff Benefits	7,644,993	3,041,079	-	-	-	10,686,072
Supplies, Services and Other Operating Expenses	4,032,491	6,451,596	-	92	53,602	10,537,781
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	(22,997)	584	-	-	9,049	(13,364)
Depreciation	-	-	-	-	76,278	76,278
Total Operating Expenses	36,077,756	19,998,062	-	92	138,929	56,214,839
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(34,904,889)	(11,816)	-	(92)	(138,929)	(35,055,725)
State Appropriations	24,751,042	329,796	-	-	-	25,080,838
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	(10,153,847)	317,980	-	(92)	(138,929)	(9,974,887)
Nonoperating Revenues (Expenses):						
Federal Appropriations	10,391,217	-	-	-	-	10,391,217
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	737	111,050	2,034	(17,424)	-	96,398
Unrealized Gain/Loss	-	-	-	145,631	-	145,631
Private Gifts	-	98,842	99	-	-	98,941
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	9,265	-	-	-	(25,233)	(15,968)
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	10,401,219	209,892	2,133	128,207	(25,233)	10,716,218

University of Missouri - Extension
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND
For the Year Ending June 30, 2013

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	28,491	-	28,491
Net Other Nonoperating Revenues (Expenses) before Transfers	10,401,219	209,892	2,133	156,698	(25,233)	10,744,710
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(697,530)	(4,363)	(2,114)	6,478	150,000	(547,529)
Intra Fund Transfers In (Out)	1,737,762	(41,624)	-	-	-	1,696,139
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	11,441,452	163,905	19	163,176	124,767	11,893,319
Increase (Decrease) in Net Assets	1,287,604	481,886	19	163,084	(14,162)	1,918,432
Net Assets, Beginning of Year	27,090,646	279,584	134,717	2,173,095	1,177,878	30,855,921
Net Assets, End of Year	\$ 28,378,251	\$ 761,470	\$ 134,736	\$ 2,336,179	\$ 1,163,716	\$ 32,774,353

University of Missouri - Extension

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - UNRESTRICTED CURRENT FUNDS ONLY

For the Year Ending June 30, 2013

	Unrestricted Current Funds					Total Unrestricted Current Funds
	Operating - Funds 0000, 0025 and Fund 0090	Continuing Education - Fund 0445 and 0450	Auxiliary Operations - Funds 0100 through 0699	Service Operations - Funds 0700 through 0899	Self Insurance Funds - Funds 0900 through 0999	
Operating Revenues:						
Student Fees	\$ 33,124	\$ -	\$ -	\$ -	\$ -	\$ 33,124
Less: Scholarship Allowances	76	-	-	-	-	76
Net Student Fees	33,049	-	-	-	-	33,049
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	143,017	-	-	277,929	-	420,946
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxilliary Enterprises	-	-	5,797	-	-	5,797
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	623,979	-	-	89,096	-	713,075
Total Operating Revenues	800,045	-	5,797	367,025	-	1,172,867
Operating Expenses:						
Salaries and Wages	24,102,334	-	7,071	313,864	-	24,423,270
Staff Benefits	7,544,839	-	737	99,417	-	7,644,993
Supplies, Services and Other Operating Expenses	4,017,793	-	774	13,923	-	4,032,491
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	(22,997)	-	-	-	-	(22,997)
Depreciation	-	-	-	-	-	-
Total Operating Expenses	35,641,970	-	8,582	427,204	-	36,077,756
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	(34,841,924)	-	(2,785)	(60,180)	-	(34,904,889)
State Appropriations	24,751,042	-	-	-	-	24,751,042
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	(10,090,882)	-	(2,785)	(60,180)	-	(10,153,847)
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	10,391,217	-	-	-	-	10,391,217
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	737	-	-	-	-	737
Unrealized Gain/Loss	-	-	-	-	-	-
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	9,265	-	-	-	-	9,265
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	10,401,219	-	-	-	-	10,401,219

University of Missouri - Extension

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - UNRESTRICTED CURRENT FUNDS ONLY

For the Year Ending June 30, 2013

	Unrestricted Current Funds					Total Unrestricted Current Funds
	Operating - Funds 0000, 0025 and Fund 0090	Continuing Education - Fund 0445 and 0450	Auxiliary Operations - Funds 0100 through 0699	Service Operations - Funds 0700 through 0899	Self Insurance Funds - Funds 0900 through 0999	
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses) before Transfers	10,401,219	-	-	-	-	10,401,219
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(697,530)	-	-	-	-	(697,530)
Intra Fund Transfers In (Out)	1,732,633	-	13,090	(7,960)	-	1,737,762
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	11,436,322	-	13,090	(7,960)	-	11,441,452
Increase (Decrease) in Net Assets	1,345,440	-	10,305	(68,140)	-	1,287,604
Net Assets, Beginning of Year	26,582,639	-	(7,960)	515,967	-	27,090,646
Net Assets, End of Year	\$ 27,928,079	\$ -	\$ 2,345	\$ 447,827	\$ -	\$ 28,378,251

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

	Current Funds		Total Funds
	Unrestricted	Restricted	
Operating Revenues:			
Student Fees -			
Educational Fees	\$ -	\$ -	\$ -
Extension Credit Courses	-	-	-
Extension Non Credit Courses	33,124	-	33,124
Supplemental Fees	-	-	-
Instructional Computing Fees	-	-	-
Other Student Fees	-	253	253
Less: Scholarship Allowances	76	9,295	9,370
Net Student Fees	33,049	(9,042)	24,007
Federal Grants and Contracts -			
Department of:			
Agriculture	-	695,506	695,506
Commerce	-	1,672,651	1,672,651
Defense	-	391,700	391,700
Education	-	-	-
Energy	-	-	-
Health and Human Services - Public Health Service	-	298,316	298,316
Interior	-	-	-
Labor	-	-	-
Environmental Protection Agency	-	106,276	106,276
Transportation	-	122	122
Agency for International Development	-	-	-
National Aeronautics and Space Administration	-	-	-
National Endowment for the Arts/Humanities	-	-	-
National Science Foundation	-	-	-
Other Federal Agencies	-	-	-
Small Business Administration	-	2,719,446	2,719,446
Total Federal Grants and Contracts	-	5,884,018	5,884,018
State and Local Grants and Contracts	-	12,987,560	12,987,560
Private Grants and Contracts	-	2,792,693	2,792,693
Sales and Services of Education Activities	420,946	709	421,655
Auxiliary Enterprises -			
Patient Medical Services	-	-	-
Housing and Dining Services	-	-	-
Bookstores	-	-	-
Other Medical Services	-	-	-
Other Auxiliary Enterprises	5,797	-	5,797
Notes Receivable Interest Income, Net of Fees	-	-	-
Other Operating Revenues -			
F&A Recovery	(915)	(2,039,556)	(2,040,470)
Other	713,990	369,864	1,083,854
Total Operating Revenues	\$ 1,172,867	\$ 19,986,246	\$ 21,159,113

University of Missouri - Extension
OPERATING EXPENSES BY OBJECT MATRIX
For the Year Ending June 30, 2013

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ -	\$ -	\$ (246,301)	\$ -	\$ -	\$ (246,301)
Research	92,768	20,153	135,317	-	-	248,238
Public Service	34,828,232	10,665,183	10,566,043	-	-	56,059,458
Academic Support	-	-	-	-	-	-
Student Services (B)	-	-	5,841	-	-	5,841
Institutional Support (C)	-	-	-	-	-	-
Operation & Maintenance of Plant	-	-	-	-	-	-
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	34,921,000	10,685,335	10,460,900	-	-	56,067,236
Auxiliary Enterprises (E)	7,071	737	774	-	-	8,582
Total Current Funds Operating Expenses	34,928,072	10,686,072	10,461,674	-	-	56,075,818
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	92	-	-	92
Plant Funds (G)	-	-	62,651	-	-	62,651
Depreciation	-	-	-	-	76,278	76,278
Total Operating Expenses - All Funds:	\$ 34,928,072	\$ 10,686,072	\$ 10,524,417	\$ -	\$ 76,278	\$ 56,214,839

(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 St Appropriation Funds).

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

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

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

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

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

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

University of Missouri - Extension

LOAN FUNDS

As of June 30, 2013

	Balance July 1, 2012	Gifts, Grants & Contracts	Income From Student Loans	Investments & Other Income	Deductions	Transfers In(Out)	Balance June 30, 2013
Restricted:							
MO EXT LOAN & FELLOW	\$ 134,088	\$ 99	\$ -	\$ 2,026	\$ -	\$ (2,115)	\$ 134,098
MO EXT LOAN & FELLOW	0	-	-	(1)	-	1	-
Cash & Cash Equivalents	629	-	-	10	-	-	638
Total Restricted	134,717	99	-	2,034	-	(2,114)	134,736
Unrestricted:							
Total Unrestricted	-	-	-	-	-	-	-
Total Loan Funds	\$ 134,717	\$ 99	\$ -	\$ 2,034	\$ -	\$ (2,114)	\$ 134,736

**University of Missouri - Extension
ENDOWMENT AND SIMILAR FUNDS**

As of June 30, 2013

	Balance July 1, 2012	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2013
Endowment Funds:							
Income Restricted -							
ATKINS MID MGR DEVEL	\$ 19,063	\$ -	\$ (790)	\$ 2,092	\$ -	\$ -	\$ 20,365
COMM DEV EXT	52,997	-	(2,197)	5,815	-	-	56,615
RUTH LEE FLORY FUND	5,415	-	(225)	594	-	-	5,784
GREENWOOD ENDOWMENT	9,065	-	(376)	995	-	-	9,684
MARTIN ENDOWMENT	44,311	1,990	1	(554)	10	-	45,738
MCES ADAIR COUNTY	34,394	-	(1,426)	3,774	-	-	36,742
MCES ANDREW CTY	5,002	-	-	(59)	-	-	4,943
MCES BENTON COUNTY	4,348	178	-	(57)	-	-	4,469
MCES CAPE GIRARDEAU	3,454	-	(143)	379	-	-	3,690
CALLAWAY CTY END	34,534	119	(1,434)	3,794	-	-	37,013
MCES CLARK CTY	4,743	-	-	(56)	-	-	4,687
MCES CLAY CTY	3,267	-	-	(38)	-	-	3,228
MCES CEDAR CTY	5,765	-	-	(68)	-	-	5,697
MCES WILLIS DAVIS	7,704	24	(320)	846	-	-	8,255
MCES DENT CTY	7,873	-	-	(92)	-	-	7,781
MCES GRUNDY CTY	94,517	-	(3,918)	10,371	-	-	100,970
MCES HENRY CTY	155,666	20,972	-	(2,525)	80	-	174,033
MCES HOLT COUNTY	3,243	-	(134)	356	-	-	3,465
MCES KNOX COUNTY	3,718	-	(154)	408	-	-	3,972
STIRLING KYD MEM	4,738	-	(196)	520	-	-	5,061
MCES NEWTON COUNTY ENDOWMENT	2,782	-	(115)	305	-	-	2,972
MCES MORRIS MEM	5,230	-	(217)	574	-	-	5,587
PEMISCOT CTY ENDOW	20,052	-	(831)	2,200	-	-	21,421
MCES PETTIS CTY	76,002	-	(3,151)	8,339	-	-	81,190
MCES-PHELPS COUNTY	2,760	-	(114)	303	-	-	2,948
MO COOP EXT END	196,510	119	(8,148)	21,567	-	-	210,047
MCES STE GENEVIEVE	4,956	-	(205)	544	-	-	5,295
MCES ST FRANCOIS CTY	6,640	-	(275)	729	-	-	7,094
MCES SHELBY CTY	15,105	-	(626)	1,657	-	-	16,136
MCES MORGAN COUNTY	11,049	-	(458)	1,212	-	-	11,804
MCES - PERRY COUNTY	4,809	59	(200)	530	-	-	5,198
C BRICE RATCHFORD FD	102,875	-	(4,265)	11,288	-	-	109,898
REAL ENDOWMENT	353,834	-	(14,668)	38,824	-	-	377,990
MCES SALINE COUNTY	6,484	495	100	737	-	-	7,816
C N SCHENEMAN AWD	30,575	-	(1,267)	3,355	-	-	32,663
ROBERT THOMASSON FD	6,313	-	(262)	693	-	-	6,744
UMEA PROF DEVELOPMENT ENDOW	5,715	-	85	639	-	-	6,439
VAN BUREN ENDOWMENT	366,192	-	(15,180)	40,180	-	-	391,192
MCES VERNON CNTY	7,968	-	(341)	861	-	2,000	10,488
MCES WEBSTER COUNTY	4,468	-	(185)	490	-	-	4,773
CLINTON CTY HOME EC	33,247	-	-	(390)	-	-	32,857
MCES ATCHISON COUNTY	2,539	50	(105)	278	1	-	2,761
MCES HOWELL COUNTY	3,899	119	(164)	433	-	-	4,287
MCES AUDRAIN COUNTY	2,896	119	(122)	322	-	436	3,651
MCES BARTON COUNTY	2,521	-	9	-	-	-	2,530
MCES BARRY COUNTY	6	-	-	-	-	-	6

**University of Missouri - Extension
ENDOWMENT AND SIMILAR FUNDS**

As of June 30, 2013

	Balance July 1, 2012	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2013
MCES BOONE COUNTY	596	50	9	69	-	-	724
MCES BATES COUNTY	1,115	-	4	-	-	-	1,119
MCES CAMDEN COUNTY	2,628	-	(109)	288	-	-	2,807
MCES CASS COUNTY	1,176	-	4	-	-	-	1,180
MCES CHARITON COUNTY	2,947	-	(122)	323	-	-	3,148
MCES CHRISTIAN COUNTY	262	-	1	-	-	-	263
MCES CALDWELL COUNTY	13	-	0	-	-	-	13
MCES CARROLL COUNTY	3,604	-	(150)	396	-	-	3,851
MCES CARTER COUNTY	3,021	-	45	338	-	-	3,404
MCES DALLAS COUNTY	1,102	-	4	-	-	-	1,106
MCES CRAWFORD COUNTY	453	-	2	-	-	-	455
MCES DAVIESS COUNTY	1,147	-	4	-	-	-	1,151
MCES FRANKLIN COUNTY	3,435	-	(142)	377	-	-	3,669
MCES GASCONADE COUNTY	3,228	-	48	361	-	-	3,637
MCES GREENE COUNTY	2,104	1,049	8	-	-	-	3,161
MCES HICKORY COUNTY	175	-	1	-	-	-	176
MCES HOWARD COUNTY	590	-	2	-	-	-	592
MCES HARRISON COUNTY	271	-	1	-	-	-	272
MCES IRON COUNTY	827	-	3	-	-	-	830
MCES JACKSON COUNTY	20,574	-	(853)	2,258	-	-	21,978
MCES JASPER COUNTY	2,610	-	39	292	-	-	2,941
MCES JOHNSON COUNTY	3,171	59	(137)	308	-	1,856	5,258
MCES JEFFERSON COUNTY	31	-	0	-	-	-	31
MCES LACLEDE COUNTY	3,367	-	(140)	369	-	-	3,597
MCES LAFAYETTE COUNTY	2,587	-	(107)	282	-	101	2,863
MCES LAWRENCE COUNTY	16	-	-	-	-	-	16
MCES LINCOLN COUNTY	1,628	-	6	-	-	-	1,634
MCES MARION COUNTY	2,474	-	(103)	272	-	-	2,643
MCES MERCER COUNTY	60	-	-	-	-	-	60
MCES MISSISSIPPI COUNTY	6	-	-	-	-	-	6
MCES MONROE COUNTY	3,241	-	(134)	356	-	-	3,462
MCES NEW MADRID COUNTY	968	-	4	-	-	-	972
MCES NODAWAY COUNTY ENDOWMENT	2,587	-	(107)	284	-	-	2,764
MCES OREGON COUNTY	955	-	4	-	-	-	958
MCES PLATTE COUNTY	257	-	1	-	-	-	258
MCES POLK COUNTY	522	-	2	-	-	-	524
MCES PULASKI COUNTY	2,806	99	(117)	307	-	-	3,096
MCES PUTNAM COUNTY	3,318	-	(138)	364	-	2,084	5,629
MCES RANDOLPH COUNTY	2,901	-	43	324	-	-	3,268
MCES RAY COUNTY	414	-	2	-	-	-	416
MCES ST. CLAIR	431	-	2	-	-	-	432
MCES ST. LOUIS COUNTY	-	-	-	-	-	-	-
MCES SCOTT COUNTY	4,836	297	(206)	542	-	-	5,470
MCES SCHUYLER COUNTY	157	-	1	-	-	-	158
MCES STODDARD COUNTY	1,096	-	4	-	-	-	1,100
MCES STONE COUNTY	634	-	2	-	-	-	636
MCES SULLIVAN COUNTY	1,920	-	7	-	-	-	1,927
MCES TANEY COUNTY	2,708	-	10	-	-	-	2,719

University of Missouri - Extension
ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2013

	Balance July 1, 2012	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2013
MCES TEXAS COUNTY	365	-	1	-	-	-	367
MCES WARREN COUNTY	209	-	1	-	-	-	210
MCES WASHINGTON COUNTY	96	-	1	-	-	-	97
MCES WAYNE COUNTY	154	-	1	-	-	-	155
STACEY & VICKERY EXTENSION END	11,058	-	(458)	1,213	-	-	11,813
DR. RONALD J TURNER ENDOWMENT	20,309	248	(846)	2,240	-	-	21,950
WOMBLES ENDOWMENT FUND	98,743	-	(4,093)	10,834	-	-	105,484
GRAHAM MCES ENDOWMENT	2,442	520	(111)	293	-	-	3,144
HOME EC EXT DEVEL FUND	79,463	-	(3,293)	8,718	-	-	84,888
BUCHANAN FUND	10,294	1,926	(346)	1,137	-	-	13,010
MCES LIVINGSTON CTY	-	-	-	(136)	-	11,599	11,463
GATES MEMORIAL FUND	17,543	-	(727)	1,925	-	-	18,741
MCES LIVINGSTON CTY	11,599	-	-	-	-	(11,599)	-
TOTAL INCOME RESTRICTED	2,126,492	28,491	(74,191)	196,496	92	6,478	2,283,674
Total Endowment Funds	2,126,492	28,491	(74,191)	196,496	92	6,478	2,283,674
Quasi Endowment Funds:							
Income Restricted -							
MO EXTENSION ENDOWMENT	46,603	-	696	5,207	-	-	52,505
TOTAL INCOME RESTRICTED	46,603	-	696	5,207	-	-	52,505
Income Unrestricted -							
TOTAL INCOME UNRESTRICTED	-	-	-	-	-	-	-
Total Quasi Endowment Funds	46,603	-	696	5,207	-	-	52,505
Unitrust, Life Income and Charitable Gift Funds:							
Unitrust Funds -							
TOTAL UNITRUST FUNDS	-	-	-	-	-	-	-
Life Income Funds -							
TOTAL LIFE INCOME FUNDS	-	-	-	-	-	-	-
Charitable Gift Annuity Funds -							
TOTAL CHARITABLE GIFT ANNUITY FUNDS	-	-	-	-	-	-	-
Total Unitrust, Life Income & Charitable Gift Funds	-	-	-	-	-	-	-
Total Endowment & Similar Funds	\$ 2,173,095	\$ 28,491	\$ (73,496)	\$ 201,703	\$ 92	\$ 6,478	\$ 2,336,179

University of Missouri - Extension
RESTRICTED AND UNRESTRICTED PLANT FUNDS
As of June 30, 2013

	Program Code	Balance July 1, 2012	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2013
Restricted:									
TOTAL RESTRICTED		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted:									
NON-OFFSET	E8001	375,623	-	-	-	-	40,290	-	335,333
UOE EQUIP RESERVE	E8710	487,660	-	-	-	-	13,312	150,000	624,348
TOTAL UNRESTRICTED		863,283	-	-	-	-	53,602	150,000	959,681
Total Unexpended Plant Funds		\$ 863,283	\$ -	\$ -	\$ -	\$ -	\$ 53,602	\$ 150,000	\$ 959,681

University of Missouri - Extension
INVESTMENT IN PLANT CAPITAL ASSETS
For the Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
Capital Assets:				
Building	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-
Infrastructure	-	-	-	-
Equipment	1,014,129	(9,049)	(125,616)	879,464
	-			
Total Capital Assets	1,014,129	(9,049)	(125,616)	879,464
Less Accumulated Depreciation:				
Building	-	-	-	-
Infrastructure	-	-	-	-
Equipment	699,534	76,278	(100,383)	675,429
Total Accumulated Depreciation	699,534	76,278	(100,383)	675,429
Total Investment in Plant Capital Assets, Net	\$ 314,595	\$ (85,327)	\$ (25,233)	\$ 204,035

University of Missouri - Extension**FUNDS HELD FOR OTHERS**

As of June 30, 2013

	Balance July 1, 2012	Deposits	Withdrawals	Balance June 30, 2013
AGENCY-COUNTY SERV& SUPPORT	\$ (21,356)	\$ 454,179	\$ 439,191	\$ (6,368)
AGENCY-CM REG TRAVEL	65,083	37,452	84,951	17,584
EXT MO ASSC COM & ECON DVLMP	2,452	585	(64)	3,101
AGENCY-MO ASSN COMMUNITY INFO	330	-	-	330
AGENCY-WITHHOLDING ACCOUNTS	20	5,717	5,737	-
AGENCY-CNTY EMPLOYEES BENEFITS	(20,984)	81,587	82,184	(21,581)
AGENCY-EXTN COUNCIL E-COMMERCE	1,554	61,725	61,117	2,162
GRANTS VACATION PAY PCS 3.3	(19,993)	-	(2,224)	(17,769)
TOTAL AGENCY FUNDS	\$ 7,105	\$ 641,245	\$ 670,892	\$ (22,542)