2013 Financial Report and Supplemental Schedules

System Administration
### STATEMENT OF NET POSITION

**SYSTEM ADMINISTRATION**

**(in thousands of dollars)**

<table>
<thead>
<tr>
<th>Fiscal Year Ended June 30,</th>
<th>2013</th>
<th>2012</th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>$1,403</td>
<td>$3,047</td>
<td>$2,261</td>
<td>$4,041</td>
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<tr>
<td>Investment in Treasury General Pool</td>
<td>53,433</td>
<td>50,682</td>
<td>50,507</td>
<td>50,774</td>
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<tr>
<td>Short-Term Investments</td>
<td>360</td>
<td>410</td>
<td>630</td>
<td>775</td>
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<tr>
<td>Accounts Receivable, Net</td>
<td>5,817</td>
<td>6,077</td>
<td>6,177</td>
<td>10,452</td>
</tr>
<tr>
<td>Pledges Receivable, Net</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Notes Receivable, Net</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Inventories</td>
<td>27</td>
<td>257</td>
<td>239</td>
<td>313</td>
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<tr>
<td>Prepaid Expenses and Other Current Assets</td>
<td>3,268</td>
<td>1,207</td>
<td>1,964</td>
<td>2,855</td>
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<td><strong>Total Current Assets</strong></td>
<td>64,308</td>
<td>61,680</td>
<td>61,778</td>
<td>69,210</td>
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<tr>
<td><strong>Noncurrent Assets</strong></td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Pledges Receivable, Net</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Notes Receivable, Net</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Deferred Charges and Other Assets</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Long-Term Investments</td>
<td>61,099</td>
<td>51,975</td>
<td>50,825</td>
<td>38,767</td>
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<td>Capital Assets, Net</td>
<td>38,803</td>
<td>40,737</td>
<td>45,237</td>
<td>46,168</td>
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<td><strong>Total Noncurrent Assets</strong></td>
<td>99,902</td>
<td>92,712</td>
<td>96,062</td>
<td>84,935</td>
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<td><strong>Total Assets</strong></td>
<td>$164,210</td>
<td>$154,392</td>
<td>$157,840</td>
<td>$154,145</td>
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<td><strong>Liabilities</strong></td>
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<tr>
<td><strong>Current Liabilities</strong></td>
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<td>Accounts Payable</td>
<td>$2,416</td>
<td>$2,688</td>
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<td>Accrued Liabilities</td>
<td>3,027</td>
<td>3,004</td>
<td>2,734</td>
<td>2,783</td>
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<td>Deferred Revenue</td>
<td>1,335</td>
<td>457</td>
<td>277</td>
<td>301</td>
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<td>Funds Held for Others</td>
<td>918</td>
<td>1,137</td>
<td>1,319</td>
<td>2,181</td>
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<td><strong>Total Current Liabilities</strong></td>
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<td>7,286</td>
<td>6,418</td>
<td>18,485</td>
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<td><strong>Noncurrent Liabilities</strong></td>
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<tr>
<td>Long-Term Debt</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Noncurrent Liabilities</td>
<td>970</td>
<td>853</td>
<td>788</td>
<td>778</td>
</tr>
<tr>
<td><strong>Total Noncurrent Liabilities</strong></td>
<td>970</td>
<td>853</td>
<td>788</td>
<td>778</td>
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<tr>
<td><strong>Total Liabilities</strong></td>
<td>8,666</td>
<td>8,139</td>
<td>7,206</td>
<td>19,263</td>
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<tr>
<td><strong>Net Position</strong></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Invested in Capital Assets, Net of Debt</td>
<td>38,804</td>
<td>40,738</td>
<td>45,238</td>
<td>46,168</td>
</tr>
<tr>
<td>Restricted</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Nonexpendable - Endowment</td>
<td>12,360</td>
<td>11,278</td>
<td>11,694</td>
<td>9,885</td>
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<tr>
<td>Expendable - Scholarship, Research, Instruction &amp; Other</td>
<td>3,080</td>
<td>1,473</td>
<td>1,822</td>
<td>1,426</td>
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<td>Loans</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Capital Projects</td>
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<td>3</td>
<td>2,641</td>
<td>875</td>
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<td>Unrestricted</td>
<td>101,297</td>
<td>92,761</td>
<td>89,239</td>
<td>76,528</td>
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<td><strong>Total Net Position</strong></td>
<td>$155,544</td>
<td>$146,253</td>
<td>$150,634</td>
<td>$134,882</td>
</tr>
<tr>
<td><strong>Total Liabilities &amp; Net Position</strong></td>
<td>$164,210</td>
<td>$154,392</td>
<td>$157,840</td>
<td>$154,145</td>
</tr>
</tbody>
</table>
## CHANGES IN NET POSITION

### SYSTEM ADMINISTRATION

*(in thousands of dollars)*

<table>
<thead>
<tr>
<th>Fiscal Year Ended June 30,</th>
<th>2013</th>
<th>2012</th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tuition and Fees, Net</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Less: Scholarship Allowances</td>
<td>13</td>
<td>10</td>
<td>16</td>
<td>11</td>
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<tr>
<td>Net Tuition and Fees</td>
<td>(13)</td>
<td>(10)</td>
<td>(16)</td>
<td>(11)</td>
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<tr>
<td>Federal Grants and Contracts</td>
<td>2,149</td>
<td>4,071</td>
<td>1,153</td>
<td>843</td>
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<td>State and Local Grants and Contracts</td>
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<td>3,281</td>
<td>3,385</td>
<td>5,645</td>
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<td>Private Grants and Contracts</td>
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<td>33</td>
<td>91</td>
<td>-</td>
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<td>Sales and Services of Educational Activities</td>
<td>190</td>
<td>2</td>
<td>3</td>
<td>36</td>
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<tr>
<td>Auxiliary Enterprises -</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Patient Medical Services, Net</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Housing and Dining Services, Net</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Bookstores</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Other Auxiliary Enterprises, Net</td>
<td>25,466</td>
<td>21,154</td>
<td>23,849</td>
<td>17,982</td>
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<td>Other Operating Revenues</td>
<td>6,837</td>
<td>8,349</td>
<td>9,735</td>
<td>10,965</td>
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<tr>
<td><strong>Total Operating Revenues</strong></td>
<td>34,684</td>
<td>36,880</td>
<td>38,200</td>
<td>35,460</td>
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<td><strong>Operating Expenses</strong></td>
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<td></td>
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<tr>
<td>Salaries and Wages</td>
<td>30,538</td>
<td>30,830</td>
<td>30,234</td>
<td>32,216</td>
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<td>Benefits</td>
<td>9,828</td>
<td>9,235</td>
<td>8,646</td>
<td>8,864</td>
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<tr>
<td>Supplies, Services and Other Operating Expenses</td>
<td>26,164</td>
<td>33,937</td>
<td>31,330</td>
<td>34,252</td>
</tr>
<tr>
<td>Scholarships and Fellowships</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>Depreciation</td>
<td>6,187</td>
<td>8,459</td>
<td>8,961</td>
<td>8,752</td>
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<tr>
<td><strong>Total Operating Expenses</strong></td>
<td>72,717</td>
<td>82,461</td>
<td>79,171</td>
<td>84,084</td>
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<tr>
<td><strong>Operating (Loss) before State Appropriation</strong></td>
<td>(38,033)</td>
<td>(45,581)</td>
<td>(40,971)</td>
<td>(48,624)</td>
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<tr>
<td>State Appropriations</td>
<td>14,124</td>
<td>15,136</td>
<td>18,239</td>
<td>25,859</td>
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<tr>
<td><strong>Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)</strong></td>
<td>(23,909)</td>
<td>(30,445)</td>
<td>(22,732)</td>
<td>(22,765)</td>
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<tr>
<td><strong>Nonoperating Revenues (Expenses)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Appropriations</td>
<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Federal Pell Grants</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Investment &amp; Endowment Inc (Losses), Net</td>
<td>24,860</td>
<td>17,395</td>
<td>28,209</td>
<td>29,064</td>
</tr>
<tr>
<td>Private Gifts</td>
<td>535</td>
<td>315</td>
<td>178</td>
<td>196</td>
</tr>
<tr>
<td>Interest Expense</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Other Nonoperating Revenues (Expenses)</td>
<td>(315)</td>
<td>65</td>
<td>(272)</td>
<td>(46)</td>
</tr>
<tr>
<td><strong>Net Nonoperating Revenues (Expenses)</strong></td>
<td>25,080</td>
<td>17,775</td>
<td>28,115</td>
<td>29,214</td>
</tr>
<tr>
<td><strong>Income (Loss) before Capital Contributions, Additions to Permanent Endowments and Extraordinary Items</strong></td>
<td>1,171</td>
<td>(12,670)</td>
<td>5,383</td>
<td>6,439</td>
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<tr>
<td>State Capital Appropriations</td>
<td>-</td>
<td>-</td>
<td>2,642</td>
<td>899</td>
</tr>
<tr>
<td>Capital Gifts and Grants</td>
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<td>-</td>
<td>(2)</td>
<td>2</td>
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<tr>
<td>Private Gifts for Endowment Purposes</td>
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<td>1</td>
<td></td>
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<td>Mandatory Transfers In (Out)</td>
<td>(299)</td>
<td>(252)</td>
<td>(271)</td>
<td>(2,743)</td>
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<tr>
<td>Non Mandatory Transfers In (Out)</td>
<td>(817)</td>
<td>(246)</td>
<td>(653)</td>
<td>1,355</td>
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<td>Intra Fund Transfers In (Out)</td>
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<td>8,787</td>
<td>8,653</td>
<td>8,000</td>
</tr>
<tr>
<td><strong>Increase (Decrease) in Net Position</strong></td>
<td>9,291</td>
<td>(4,381)</td>
<td>15,752</td>
<td>13,953</td>
</tr>
<tr>
<td><strong>Net Position, Beginning of Year</strong></td>
<td>146,253</td>
<td>150,634</td>
<td>134,882</td>
<td>120,929</td>
</tr>
<tr>
<td><strong>Cumulative Effect of Change in Accounting Principles</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net Position, Beginning of Year, as Adjusted</strong></td>
<td>146,253</td>
<td>150,634</td>
<td>134,882</td>
<td>120,929</td>
</tr>
<tr>
<td><strong>Net Position, End of Year</strong></td>
<td>$ 155,544</td>
<td>$ 146,253</td>
<td>$ 150,634</td>
<td>$ 134,882</td>
</tr>
</tbody>
</table>
## University of Missouri - System Administration
### STATEMENT OF NET ASSETS - BY FUND
#### As of June 30, 2013

<table>
<thead>
<tr>
<th>Assets</th>
<th>Current Funds</th>
<th>Loan &amp; Similar Funds</th>
<th>Endowment Funds</th>
<th>Plant Funds</th>
<th>Agency</th>
<th>Total Funds Excluding Retirement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Restricted</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Assets:</td>
<td>$9,022</td>
<td>$1,393,860</td>
<td>$210,149</td>
<td>$1,094,994</td>
<td>$1,177,257</td>
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<td>Cash in Bank</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>$1,402,882</td>
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<tr>
<td>Investment in Treasury General Pool</td>
<td>38,648,084</td>
<td>302,722</td>
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<td>-</td>
<td>13,094,994</td>
<td>1,177,257</td>
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<td>Short Term Investments</td>
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<td>-</td>
<td>360,383</td>
<td>-</td>
<td>-</td>
<td>360,383</td>
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<td>Investment of Cash Collateral</td>
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<td>State Appropriations Receivable</td>
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<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Federal Appropriations Receivable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Grants and Contracts Receivable, net</td>
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<td>321,919</td>
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<td>-</td>
<td>-</td>
<td>321,919</td>
</tr>
<tr>
<td>Patient Services Receivable, net</td>
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<td>-</td>
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<td>Current Pledges Receivable, net</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
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<td>Other Accounts Receivable, net</td>
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<td>-</td>
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<td>-</td>
<td>14,113</td>
<td>5,494,699</td>
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<td>Investment Settlements Receivable</td>
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<tr>
<td>Suspense/Clearing</td>
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<td>-</td>
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<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>26,957</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>3,267,887</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3,267,887</td>
</tr>
<tr>
<td>Current Notes Receivable, net</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Due from Other Funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Current Assets</td>
<td>47,432,536</td>
<td>624,642</td>
<td>-</td>
<td>1,964,392</td>
<td>13,094,994</td>
<td>1,191,370</td>
</tr>
</tbody>
</table>

| Noncurrent Assets: | - | - | - | - | - | - |
| Restricted Cash and Cash Equivalents | - | - | - | - | - | - |
| Pledges Receivable, net | - | - | - | - | - | - |
| Notes Receivable, net | - | - | - | - | - | - |
| Deferred Charges and Other Assets | - | - | - | - | - | - |
| Long Term Investments | 498,825 | - | - | 57,567,356 | 3,031,503 | 1,028 | 61,098,513 |
| Capital Assets, net | - | - | - | 38,903,407 | - | - | 38,903,407 |
| Total Noncurrent Assets | 498,825 | - | - | 57,567,356 | 41,834,800 | 1,028 | 99,902,010 |
| Deferred Outflow of Resources | - | - | - | - | - | - |
| Total Assets | $47,931,361 | 624,642 | - | $59,531,748 | 54,929,794 | $1,192,398 | $164,209,943 |

| Liabilities | - | - | - | - | - | - |
| Current Liabilities: | - | - | - | - | - | - |
| Accounts Payable | $2,077,969 | 108,136 | - | - | - | $228,831 | $2,257 | $2,415,192 |
| Accrued Payroll | 325,787 | 5,997 | - | - | - | - | 26,487 | 358,271 |
| Accrued Vacation | 3,372,142 | 31,531 | - | - | - | - | 235,163 | 3,638,836 |
| Accrued Interest Payable | - | - | - | - | - | - | - | - |
| Accrued Self-Insurance Claims | - | - | - | - | - | - | - | - |
| Deferred Revenue, Current | 1,328,180 | - | - | - | - | 6,688 | 1,334,848 |
| Payroll Withholdings and Other Employee Benefits | (3,329) | - | - | - | - | - | 20,742 | 17,413 |
| Funds Held for Others | - | - | - | - | - | 901,082 | 901,082 |
| Investment Settlements Payable | - | - | - | - | - | - | - | - |
| Collateral for Securities on Loan | - | - | - | - | - | - | - | - |
| Long-Term Debt, current | - | - | - | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - | - | - |
| Total Current Liabilities | 7,100,750 | 143,664 | - | - | 228,831 | 1,192,398 | 8,665,642 |
### STATEMENT OF NET ASSETS - BY FUND

**As of June 30, 2013**

<table>
<thead>
<tr>
<th></th>
<th>Current Funds</th>
<th>Loan &amp; Similar Funds</th>
<th>Endowment Funds</th>
<th>Plant Funds</th>
<th>Agency</th>
<th>Total Funds Excluding Retirement</th>
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<tbody>
<tr>
<td>Unrestricted</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td><strong>Noncurrent Liabilities:</strong></td>
<td></td>
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<td></td>
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<tr>
<td>Deferred Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Derivative Instrument Liability</td>
<td>-</td>
<td>-</td>
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<td>-</td>
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</tr>
<tr>
<td>Long-Term Debt</td>
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</tr>
<tr>
<td>Other Post Employment Benefits Liability</td>
<td>-</td>
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<tr>
<td><strong>Total Noncurrent Liabilities:</strong></td>
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<td>-</td>
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</tr>
<tr>
<td><strong>Total Liabilities:</strong></td>
<td>7,100,750</td>
<td>143,664</td>
<td>-</td>
<td>-</td>
<td>228,831</td>
<td>1,192,398</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>8,665,642</td>
</tr>
<tr>
<td><strong>Net Assets:</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Invested in Capital Assets, Net of Related Debt</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>38,803,497</td>
<td>-</td>
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<tr>
<td>Restricted</td>
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<td></td>
<td>38,803,497</td>
</tr>
<tr>
<td>Nonexpendable</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>12,360,346</td>
<td>-</td>
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<tr>
<td>Expendable</td>
<td>480,978</td>
<td>-</td>
<td>2,599,046</td>
<td>3,568</td>
<td>-</td>
<td>3,083,593</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>40,830,611</td>
<td>-</td>
<td>44,572,357</td>
<td>15,893,998</td>
<td>-</td>
<td>101,280,855</td>
</tr>
<tr>
<td><strong>Total Net Assets:</strong></td>
<td>40,830,611</td>
<td>480,978</td>
<td>59,531,748</td>
<td>54,700,963</td>
<td>-</td>
<td>155,544,301</td>
</tr>
<tr>
<td><strong>Total Liabilities and Net Assets:</strong></td>
<td>47,931,361</td>
<td>624,642</td>
<td>64,531,748</td>
<td>54,920,794</td>
<td>1,192,398</td>
<td>164,209,943</td>
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</tbody>
</table>

| **Noncurrent Liabilities:** |               |                      |                 |            |        |                                |
| Deferred Revenue         | -             | -                    | -               | -          | -      | -                              |
| Derivative Instrument Liability | -            | -                    | -               | -          | -      | -                              |
| Long-Term Debt           | -             | -                    | -               | -          | -      | -                              |
| Other Post Employment Benefits Liability | -          | -                    | -               | -          | -      | -                              |
| **Total Noncurrent Liabilities:** | -             | -                    | -               | -          | -      | -                              |
| **Total Liabilities:**   | 7,100,750     | 143,664              | -               | -          | 228,831 | 1,192,398                      |
|                          |               |                      |                 |            |        | 8,665,642                       |
| **Net Assets:**          |               |                      |                 |            |        |                                |
| Invested in Capital Assets, Net of Related Debt | -             | -                    | -               | -          | 38,803,497 | -                              |
| Restricted               |               |                      |                 |            |        | 38,803,497                       |
| Nonexpendable            | -             | -                    | -               | 12,360,346 | -      | -                              |
| Expendable               | 480,978       | -                    | 2,599,046       | 3,568      | -      | 3,083,593                      |
| Unrestricted             | 40,830,611    | -                    | 44,572,357      | 15,893,998 | -      | 101,280,855                    |
| **Total Net Assets:**    | 40,830,611    | 480,978              | 59,531,748      | 54,700,963 | -      | 155,544,301                    |
| **Total Liabilities and Net Assets:** | 47,931,361 | 624,642              | 64,531,748      | 54,920,794 | 1,192,398 | 164,209,943                    |
**University of Missouri - System Administration**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND**  
For the Year Ending June 30, 2013

<table>
<thead>
<tr>
<th></th>
<th>Current Funds</th>
<th>Loan Funds</th>
<th>Endowment &amp; Similar Funds</th>
<th>Plant Funds</th>
<th>Total Funds Excluding Agency and Retirement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Restricted</td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Operating Revenues:</strong></td>
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<td></td>
<td></td>
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<tr>
<td>Student Fees</td>
<td>$</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Less: Scholarship Allowances</td>
<td>13,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>13,000</td>
</tr>
<tr>
<td>Net Student Fees</td>
<td>(13,000)</td>
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<td></td>
<td>-</td>
<td>(13,000)</td>
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<td>54,716</td>
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<tr>
<td>Private Grants and Contracts</td>
<td>-</td>
<td></td>
<td></td>
<td>-</td>
<td>(48)</td>
</tr>
<tr>
<td>Sales and Services of Education Activities</td>
<td>189,597</td>
<td>-</td>
<td></td>
<td>-</td>
<td>189,597</td>
</tr>
<tr>
<td>Auxiliary Enterprises:</td>
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<td></td>
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<td>Patient Medical Services</td>
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<tr>
<td>Housing and Dining Services</td>
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<td></td>
</tr>
<tr>
<td>Bookstores</td>
<td>-</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Other Medical Services</td>
<td>25,466,474</td>
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<td>-</td>
<td>25,466,474</td>
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<tr>
<td>Other Auxiliary Enterprises</td>
<td>-</td>
<td></td>
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<tr>
<td>Notes Receivable Interest Income, Net of Fees</td>
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<td>-</td>
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<td>-</td>
<td></td>
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<tr>
<td>Other Operating Revenues</td>
<td>6,960,850</td>
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<td>-</td>
<td>-</td>
<td>6,844,515</td>
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<td>Facilities &amp; Administrative Cost Recovery</td>
<td>134,384</td>
<td>(141,553)</td>
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<td>(7,169)</td>
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<td>Total Operating Revenues</td>
<td>32,638,305</td>
<td>2,045,818</td>
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<td>-</td>
<td>34,684,123</td>
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<td><strong>Operating Expenses:</strong></td>
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<td>Salaries and Wages</td>
<td>30,158,610</td>
<td>379,322</td>
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<td>-</td>
<td>30,537,932</td>
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<td>9,724,875</td>
<td>103,301</td>
<td>-</td>
<td>-</td>
<td>9,828,176</td>
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<tr>
<td>Supplies, Services and Other Operating Expenses</td>
<td>23,644,303</td>
<td>2,195,817</td>
<td>(1,565)</td>
<td>-</td>
<td>26,309,125</td>
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<td>Scholarships and Fellowships</td>
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<td>Capital Expense</td>
<td>1,686,290</td>
<td>-</td>
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<td>(1,832,181)</td>
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<td>Depreciation</td>
<td>-</td>
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<td>-</td>
<td>6,187,485</td>
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<td>Total Operating Expenses</td>
<td>65,254,077</td>
<td>2,678,440</td>
<td>(1,565)</td>
<td>-</td>
<td>72,716,827</td>
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<tr>
<td><strong>Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)</strong></td>
<td>(32,615,772)</td>
<td>(632,623)</td>
<td>1,565</td>
<td>(4,785,875)</td>
<td>(38,032,704)</td>
</tr>
<tr>
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<td>12,974,376</td>
<td>1,149,688</td>
<td>-</td>
<td>-</td>
<td>14,124,064</td>
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<tr>
<td><strong>Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)</strong></td>
<td>(19,641,396)</td>
<td>517,065</td>
<td>1,565</td>
<td>(4,785,875)</td>
<td>(23,908,640)</td>
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<td><strong>Nonoperating Revenues (Expenses):</strong></td>
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<td>Federal Appropriations</td>
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<td>-</td>
<td></td>
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<tr>
<td>Federal subsidies for Build America Bonds interest</td>
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<td>-</td>
<td>-</td>
<td></td>
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<tr>
<td>Pell Grants</td>
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<td>-</td>
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<td>Realized Gain/Loss</td>
<td>18,272,850</td>
<td>84,155</td>
<td>-</td>
<td>-</td>
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<td>Unrealized Gain/Loss</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>4,291,450</td>
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<td>Private Gifts</td>
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<td>99,451</td>
<td>-</td>
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<td>535,120</td>
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<tr>
<td>Retirement Benefits, Net of University Contribution</td>
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<tr>
<td>Payments to Beneficiaries</td>
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<td>-</td>
<td>(344,635)</td>
<td>-</td>
<td>(344,635)</td>
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<tr>
<td>Gain/Loss on Asset Disposal</td>
<td>96,360</td>
<td>-</td>
<td>-</td>
<td>(67,026)</td>
<td>29,334</td>
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<tr>
<td>Other Nonoperating Revenues (Expenses)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers</strong></td>
<td>18,390,412</td>
<td>183,606</td>
<td>6,564,375</td>
<td>(58,342)</td>
<td>25,080,051</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Current Funds</th>
<th>Loan Funds</th>
<th>Endowment &amp; Similar Funds</th>
<th>Plant Funds</th>
<th>Total Funds Excluding Agency and Retirement</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Restricted</td>
<td>Unrestricted</td>
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<td></td>
</tr>
<tr>
<td>State Capital Appropriations and State Bond Funds</td>
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<tr>
<td>Capital Grants</td>
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</tr>
<tr>
<td>Private Gifts for Endowment Purposes</td>
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<td>-</td>
<td>149</td>
<td>-</td>
<td>149</td>
</tr>
<tr>
<td>Net Other Nonoperating Revenues (Expenses) before Transfers</td>
<td>18,390,412</td>
<td>183,606</td>
<td>-</td>
<td>6,564,524</td>
<td>(58,342)</td>
</tr>
<tr>
<td>Mandatory Transfers In (Out)</td>
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<td>-</td>
<td>(298,482)</td>
<td>-</td>
<td>(298,482)</td>
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<tr>
<td>Non Mandatory Transfers In (Out)</td>
<td>(5,327,334)</td>
<td>-</td>
<td>-</td>
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<td>4,510,139</td>
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<tr>
<td>Intra Fund Transfers In (Out)</td>
<td>11,136,145</td>
<td>774,882</td>
<td>-</td>
<td>-</td>
<td>(2,675,326)</td>
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<td>General Revenue Allocations</td>
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<td>-</td>
<td></td>
</tr>
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<td>Net Nonoperating Revenues (Expenses) and Transfers</td>
<td>24,199,222</td>
<td>958,488</td>
<td>-</td>
<td>6,266,043</td>
<td>1,776,472</td>
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<tr>
<td>Increase (Decrease) in Net Assets</td>
<td>4,557,827</td>
<td>1,475,553</td>
<td>-</td>
<td>6,267,608</td>
<td>(3,009,403)</td>
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<tr>
<td>Net Assets, Beginning of Year</td>
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<td>-</td>
<td>53,264,140</td>
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</tr>
<tr>
<td>Net Assets, End of Year</td>
<td>$ 40,830,611</td>
<td>$ 480,978</td>
<td>$ 59,531,748</td>
<td>$ 54,700,963</td>
<td>$ 155,544,301</td>
</tr>
</tbody>
</table>
## University of Missouri - System Administration

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

For the Year Ending June 30, 2013

<table>
<thead>
<tr>
<th>Unrestricted Current Funds</th>
<th>Operating - Funds 0000, 0025 and Fund 0090</th>
<th>Continuing Education - Fund 0445 and 0450</th>
<th>Auxiliary Operations - Funds 0100 through 0699</th>
<th>Service Operations - Funds 0700 through 0899</th>
<th>Self Insurance Funds - Funds 0900 through 0999</th>
<th>Total Unrestricted Current Funds</th>
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</thead>
<tbody>
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<td><strong>Operating Revenues:</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Fees</td>
<td>$13,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$13,000</td>
</tr>
<tr>
<td>Less: Scholarship Allowances</td>
<td>13,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>13,000</td>
</tr>
<tr>
<td><strong>Net Student Fees</strong></td>
<td>(13,000)</td>
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<td></td>
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<td></td>
<td>(13,000)</td>
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<td>Federal Grants and Contracts</td>
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<td>State and Local Grants and Contracts</td>
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</tr>
<tr>
<td>Private Grants and Contracts</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales and Services of Education Activities</td>
<td>189,597</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>189,597</td>
</tr>
<tr>
<td>Auxiliary Enterprises:</td>
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<td></td>
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</tr>
<tr>
<td>Patient Medical Services</td>
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<tr>
<td>Housing and Dining Services</td>
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<tr>
<td>Bookstores</td>
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</tr>
<tr>
<td>Other Medical Services</td>
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</tr>
<tr>
<td>Other Auxiliary Enterprises</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td><strong>Total Operating Revenues</strong></td>
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<td></td>
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<td><strong>Operating Expenses:</strong></td>
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<tr>
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<td>23,580,953</td>
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<td>7,343,690</td>
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<td>Supplies, Services and Other Operating Expenses</td>
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<td>6,040,258</td>
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<tr>
<td>Scholarships and Fellowships</td>
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</tr>
<tr>
<td>Capital Expense</td>
<td>1,644,772</td>
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<td>1,644,772</td>
</tr>
<tr>
<td>Depreciation</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Operating Expenses</strong></td>
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<td></td>
<td></td>
<td></td>
<td>40,809,672</td>
</tr>
<tr>
<td>Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers</td>
<td>(33,949,317)</td>
<td></td>
<td>1,816,222</td>
<td></td>
<td></td>
<td>(33,949,317)</td>
</tr>
<tr>
<td>State Appropriations</td>
<td>12,974,376</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>12,974,376</td>
</tr>
<tr>
<td>Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers</td>
<td>(20,974,941)</td>
<td></td>
<td>1,816,222</td>
<td></td>
<td></td>
<td>(20,974,941)</td>
</tr>
<tr>
<td>Nonoperating Revenues (Expenses) and Transfers:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Appropriations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal subsidies for Build America Bonds interest</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pell Grants</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Realized Gain/Loss</td>
<td>18,063,026</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>18,063,026</td>
</tr>
<tr>
<td>Unrealized Gain/Loss</td>
<td>3,002</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3,002</td>
</tr>
<tr>
<td>Private Gifts</td>
<td>500</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>500</td>
</tr>
<tr>
<td>Interest Expense</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retirement Benefits, Net of University Contribution</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Payments to Beneficiaries</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gain/Loss on Asset Disposal</td>
<td>93,528</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>93,528</td>
</tr>
<tr>
<td>Other Nonoperating Revenues (Expenses)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers</strong></td>
<td>18,180,956</td>
<td></td>
<td>230,356</td>
<td></td>
<td></td>
<td>18,411,312</td>
</tr>
</tbody>
</table>

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### University of Missouri - System Administration

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

**For the Year Ending June 30, 2013**

<table>
<thead>
<tr>
<th>Unrestricted Current Funds</th>
<th>Operating - Funds 0000, 0025 and Fund 0090</th>
<th>Continuing Education - Fund 0445 and 0450</th>
<th>Auxiliary Operations - Funds 0100 through 0699</th>
<th>Service Operations - Funds 0700 through 0899</th>
<th>Self Insurance Funds - Funds 0900 through 0999</th>
<th>Total Unrestricted Current Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Capital Appropriations and State Bond Funds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Gifts</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Grants</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Private Gifts for Endowment Purposes</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Other Nonoperating Revenues (Expenses) before Transfers</td>
<td>18,160,056</td>
<td>-</td>
<td>230,356</td>
<td>-</td>
<td>-</td>
<td>18,390,412</td>
</tr>
<tr>
<td>Mandatory Transfers In (Out)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Non Mandatory Transfers In (Out)</td>
<td>(3,901,683)</td>
<td>-</td>
<td>(1,243,233)</td>
<td>(182,419)</td>
<td>-</td>
<td>(5,327,334)</td>
</tr>
<tr>
<td>Intra Fund Transfers In (Out)</td>
<td>10,039,571</td>
<td>-</td>
<td>556,040</td>
<td>540,534</td>
<td>-</td>
<td>11,136,145</td>
</tr>
<tr>
<td>General Revenue Allocations</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Nonoperating Revenues (Expenses) and Transfers</td>
<td>24,297,944</td>
<td>-</td>
<td>(456,837)</td>
<td>358,115</td>
<td>-</td>
<td>24,199,222</td>
</tr>
<tr>
<td>Increase (Decrease) in Net Assets</td>
<td>3,323,004</td>
<td>-</td>
<td>1,359,385</td>
<td>(124,562)</td>
<td>-</td>
<td>4,557,827</td>
</tr>
<tr>
<td>Net Assets, Beginning of Year</td>
<td>20,453,248</td>
<td>-</td>
<td>15,753,864</td>
<td>65,672</td>
<td>-</td>
<td>36,272,784</td>
</tr>
<tr>
<td>Net Assets, End of Year</td>
<td>$ 23,776,252</td>
<td>$ -</td>
<td>$ 17,113,249</td>
<td>$ (58,890)</td>
<td>$ -</td>
<td>$ 40,830,611</td>
</tr>
</tbody>
</table>

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# University of Missouri - System Administration

## CURRENT FUNDS OPERATING REVENUES

For the Year Ending June 30, 2013

<table>
<thead>
<tr>
<th>Operating Revenues:</th>
<th>Current Funds</th>
<th>Total Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Restricted</td>
</tr>
<tr>
<td><strong>Student Fees:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Educational Fees</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Extension Credit Courses</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Extension Non Credit Courses</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Supplemental Fees</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Instructional Computing Fees</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Student Fees</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Less: Scholarship Allowances</strong></td>
<td>13,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net Student Fees</strong></td>
<td>(13,000)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Federal Grants and Contracts:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agriculture</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Commerce</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Defense</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Education</td>
<td>-</td>
<td>2,128,027</td>
</tr>
<tr>
<td>Energy</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Health and Human Services - Public Health Service</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Interior</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Labor</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Environmental Protection Agency</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transportation</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Agency for International Development</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>National Aeronautics and Space Administration</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>National Endowment for the Arts/Humanities</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>National Science Foundation</td>
<td>-</td>
<td>21,010</td>
</tr>
<tr>
<td>Other Federal Agencies</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Small Business Administration</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Federal Grants and Contracts</strong></td>
<td>-</td>
<td>2,149,037</td>
</tr>
<tr>
<td>State and Local Grants and Contracts</td>
<td>-</td>
<td>54,716</td>
</tr>
<tr>
<td>Private Grants and Contracts</td>
<td>-</td>
<td>(48)</td>
</tr>
<tr>
<td>Sales and Services of Education Activities</td>
<td>189,597</td>
<td>-</td>
</tr>
<tr>
<td>Auxiliary Enterprises:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Patient Medical Services</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Housing and Dining Services</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Bookstores</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Medical Services</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Auxiliary Enterprises</td>
<td>25,466,474</td>
<td>-</td>
</tr>
<tr>
<td><strong>Notes Receivable Interest Income, Net of Fees</strong></td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Other Operating Revenues:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F&amp;A Recovery</td>
<td>134,384</td>
<td>(141,553)</td>
</tr>
<tr>
<td>Other</td>
<td>6,860,850</td>
<td>(16,335)</td>
</tr>
<tr>
<td><strong>Total Operating Revenues</strong></td>
<td>$32,638,305</td>
<td>$2,045,818</td>
</tr>
</tbody>
</table>
### OPERATING EXPENSES BY OBJECT MATRIX

#### For the Year Ending June 30, 2013

<table>
<thead>
<tr>
<th>Object Category</th>
<th>Salary &amp; Wage</th>
<th>Staff Benefits</th>
<th>Supplies, Services and Other Operating Expenses</th>
<th>Scholarships and Fellowships</th>
<th>Depreciation</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educational &amp; General (A)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instruction</td>
<td>$278,903</td>
<td>$89,652</td>
<td>$211,486</td>
<td>-</td>
<td>-</td>
<td>$580,041</td>
</tr>
<tr>
<td>Research</td>
<td>99,912</td>
<td>25,052</td>
<td>451,381</td>
<td>-</td>
<td>-</td>
<td>576,345</td>
</tr>
<tr>
<td>Public Service</td>
<td>493,615</td>
<td>147,550</td>
<td>2,131,524</td>
<td>-</td>
<td>-</td>
<td>2,772,889</td>
</tr>
<tr>
<td>Academic Support</td>
<td>353,872</td>
<td>103,182</td>
<td>805,506</td>
<td>-</td>
<td>-</td>
<td>1,262,560</td>
</tr>
<tr>
<td>Student Services (B)</td>
<td>1,059,712</td>
<td>358,086</td>
<td>652,898</td>
<td>-</td>
<td>-</td>
<td>2,070,696</td>
</tr>
<tr>
<td>Institutional Support (C)</td>
<td>21,782,869</td>
<td>6,950,535</td>
<td>7,459,257</td>
<td>-</td>
<td>-</td>
<td>36,192,661</td>
</tr>
<tr>
<td>Operation &amp; Maintenance of Plan</td>
<td>236,838</td>
<td>82,528</td>
<td>507,908</td>
<td>-</td>
<td>-</td>
<td>827,274</td>
</tr>
<tr>
<td>Scholarships &amp; Fellowships (D)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Educational &amp; General</td>
<td>24,305,720</td>
<td>7,756,585</td>
<td>12,219,960</td>
<td>-</td>
<td>-</td>
<td>44,282,265</td>
</tr>
<tr>
<td>Auxiliary Enterprises (E)</td>
<td>6,232,212</td>
<td>2,071,591</td>
<td>15,346,449</td>
<td>-</td>
<td>-</td>
<td>23,650,252</td>
</tr>
<tr>
<td>Total Current Funds Operating Expenses</td>
<td>30,537,932</td>
<td>9,828,176</td>
<td>27,566,410</td>
<td>-</td>
<td>-</td>
<td>67,932,517</td>
</tr>
<tr>
<td>Loan Funds (F)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Endowment Funds (F)</td>
<td>-</td>
<td>-</td>
<td>(1,565)</td>
<td>-</td>
<td>-</td>
<td>(1,565)</td>
</tr>
<tr>
<td>Plant Funds (G)</td>
<td>-</td>
<td>-</td>
<td>(1,401,610)</td>
<td>-</td>
<td>-</td>
<td>(1,401,610)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
<td>-</td>
<td>6,187,485</td>
<td>-</td>
<td>6,187,485</td>
<td>6,187,485</td>
</tr>
<tr>
<td>Total Operating Expenses - All Funds</td>
<td>$30,537,932</td>
<td>$9,828,176</td>
<td>$26,163,234</td>
<td>-</td>
<td>$6,187,485</td>
<td>$72,716,827</td>
</tr>
</tbody>
</table>

(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 Stat 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 Service

(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 statement.

(G) Plant Fund expenses are included in the category of Operation and Maintenance of Plant on the audited financial statement.
## University of Missouri - System Administration

### AUXILIARY AND SERVICE OPERATIONS

As of June 30, 2013

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>University Press</td>
<td>$ (583,104)</td>
<td>-</td>
<td>$ (26,973)</td>
<td>$ 556,132</td>
<td>$ -</td>
</tr>
<tr>
<td>MOREnet Operations</td>
<td>13,358,005</td>
<td>24,328,277</td>
<td>21,788,278</td>
<td>(1,012,969)</td>
<td>14,885,035</td>
</tr>
<tr>
<td>eMINTS Operations</td>
<td>2,978,963</td>
<td>1,138,198</td>
<td>1,888,947</td>
<td>-</td>
<td>2,228,213</td>
</tr>
<tr>
<td><strong>Total Auxiliaries</strong></td>
<td><strong>15,753,864</strong></td>
<td><strong>25,466,474</strong></td>
<td><strong>23,650,252</strong></td>
<td><strong>(456,837)</strong></td>
<td><strong>17,113,249</strong></td>
</tr>
</tbody>
</table>

### SERVICE OPERATIONS:

| Computing Services                | (6,900)                 | -                 | 413,135          | 410,534                                      | (9,501)                  |
| Other Service Oper                | 72,572                  | 311,476           | 381,018          | (52,419)                                     | (49,389)                 |
| **Total Service Operations**      | **$ 65,672**            | **$ 311,476**     | **$ 794,153**    | **$ 358,115**                                | **$ (58,890)**           |
# University of Missouri - System Administration

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

For the Year Ending June 30, 2013

<table>
<thead>
<tr>
<th>Description</th>
<th>MOREnet</th>
<th>eMints</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Revenues:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Fees</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Sales and Services of Auxiliary and Education Activities</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Operating Revenues</td>
<td>24,328,277</td>
<td>1,138,198</td>
</tr>
<tr>
<td><strong>Total Operating Revenues</strong></td>
<td>24,328,277</td>
<td>1,138,198</td>
</tr>
<tr>
<td><strong>Operating Expenses:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td>5,157,617</td>
<td>1,098,920</td>
</tr>
<tr>
<td>Staff Benefits</td>
<td>1,706,018</td>
<td>368,220</td>
</tr>
<tr>
<td>Cost of Goods Sold</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Utilities</td>
<td>80,138</td>
<td>-</td>
</tr>
<tr>
<td>Supplies and Non Capital Equipment</td>
<td>1,768,408</td>
<td>112,753</td>
</tr>
<tr>
<td>Professional and Consulting Services</td>
<td>258,404</td>
<td>93,838</td>
</tr>
<tr>
<td>Other Departmental Operating Expense</td>
<td>12,817,692</td>
<td>215,216</td>
</tr>
<tr>
<td><strong>Total Operating Expenses</strong></td>
<td>21,788,278</td>
<td>1,888,947</td>
</tr>
<tr>
<td>Operating Income (Loss) before Other Nonoperating Revenues (Expenses) and Transfers</td>
<td>2,539,999</td>
<td>(750,749)</td>
</tr>
<tr>
<td><strong>Other Nonoperating Revenues (Expenses) and Transfers:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment and Endowment Income</td>
<td>209,824</td>
<td>-</td>
</tr>
<tr>
<td>Private Gifts</td>
<td>17,700</td>
<td>-</td>
</tr>
<tr>
<td>Interest Expense</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Nonoperating Revenues and Expenses</td>
<td>2,832</td>
<td>-</td>
</tr>
<tr>
<td>Transfers</td>
<td>(1,243,325)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net Other Nonoperating Revenues (Expenses) and Transfers</strong></td>
<td>(1,012,969)</td>
<td>-</td>
</tr>
<tr>
<td>Increase (Decrease) in Net Assets</td>
<td>1,527,030</td>
<td>(750,749)</td>
</tr>
<tr>
<td><strong>Net Assets, Beginning of Year</strong></td>
<td>13,358,005</td>
<td>2,976,963</td>
</tr>
<tr>
<td><strong>Net Assets, End of Year</strong></td>
<td>14,885,035</td>
<td>2,226,213</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Endowment Funds:</th>
<th>Balance July 1, 2012</th>
<th>Gifts and Other Additions</th>
<th>Income (Loss) Added to Principal</th>
<th>Gain (Loss) on Sale of Securities</th>
<th>Deductions</th>
<th>Transfers In (Out)</th>
<th>Balance June 30, 2013</th>
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</thead>
<tbody>
<tr>
<td><strong>Income Restricted -</strong></td>
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<td></td>
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<td>$6,731</td>
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<td>$ -</td>
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<td>(22,706)</td>
<td>60,099</td>
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<td>585,124</td>
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<td>10,553,778</td>
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<td>157,558</td>
<td>1,180,541</td>
<td>-</td>
<td>(220,467)</td>
<td>11,671,390</td>
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<td>STRICKLAND HIST PRIZE</td>
<td>10,303</td>
<td>-</td>
<td>(427)</td>
<td>1,131</td>
<td>-</td>
<td>-</td>
<td>11,006</td>
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<td>GENERAL ENDOWMENT TRUST</td>
<td>12,223</td>
<td>-</td>
<td>-</td>
<td>(144)</td>
<td>-</td>
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<td>ARTHUR UNGER PAPERS ENDOW WHMC</td>
<td>14,242</td>
<td>-</td>
<td>(590)</td>
<td>1,563</td>
<td>-</td>
<td>-</td>
<td>15,215</td>
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<td>U-PRESS FOREVER ENDOWMENT</td>
<td>77,866</td>
<td>149</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(78,014)</td>
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<td>11,277,486</td>
<td>149</td>
<td>131,272</td>
<td>1,249,920</td>
<td>-</td>
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<td>12,360,346</td>
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<tr>
<td><strong>Income Restricted -</strong></td>
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</tr>
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<td>THOMAS JEFFERSON AWD</td>
<td>217,176</td>
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<td>(9,003)</td>
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<td>-</td>
<td>-</td>
<td>675,181</td>
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<td>-</td>
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<td><strong>Income Unrestricted -</strong></td>
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<td>CASH &amp; CASH EQUIV</td>
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<td>103</td>
<td>-</td>
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<td>41,464</td>
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<td>2,593,256</td>
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<td>168,686</td>
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<td>-</td>
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<td>(4,182)</td>
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<td>-</td>
<td>351,870</td>
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<td>WUNDERLICH ENDOWMENT</td>
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<td>-</td>
<td>-</td>
<td>(4,181)</td>
<td>-</td>
<td>-</td>
<td>351,831</td>
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<td>225,680</td>
<td>1,734,454</td>
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<td>-</td>
<td>16,964,809</td>
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<td>572,372</td>
<td>4,312,867</td>
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<td><strong>Unitrust Funds -</strong></td>
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<td><strong>TOTAL UNITRUST FUNDS</strong></td>
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<td><strong>Life Income Funds -</strong></td>
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<td><strong>TOTAL LIFE INCOME FUNDS</strong></td>
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<td><strong>Charitable Gift Annuity Funds -</strong></td>
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<tr>
<td>CHARITABLE GFT ANNUITY RESERVE</td>
<td>1,510,258</td>
<td>248,969</td>
<td>5,894</td>
<td>147,929</td>
<td>343,069</td>
<td>1</td>
<td>1,569,981</td>
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<tr>
<td><strong>TOTAL CHARITABLE GFT ANNUITY FUNDS</strong></td>
<td>1,510,258</td>
<td>248,969</td>
<td>5,894</td>
<td>147,929</td>
<td>343,069</td>
<td>1</td>
<td>1,569,981</td>
</tr>
<tr>
<td><strong>Total Untrust, Life Income &amp; Charitable Gift Funds</strong></td>
<td>1,510,258</td>
<td>248,969</td>
<td>5,894</td>
<td>147,929</td>
<td>343,069</td>
<td>1</td>
<td>1,569,981</td>
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<td>State Appropriations and State Bond Funds</td>
<td>Gifts and Grants</td>
<td>Investment &amp; Other Income</td>
<td>Bond Proceeds</td>
<td>Deductions</td>
<td>Transfers In</td>
</tr>
<tr>
<td>--------------</td>
<td>------------</td>
<td>------------------------------------------</td>
<td>------------------</td>
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<td></td>
<td>Restricted</td>
<td>State Appropriations and State Bond Funds</td>
<td>Gifts and Grants</td>
<td>Investment &amp; Other Income</td>
<td>Bond Proceeds</td>
<td>Deductions</td>
<td>Transfers In</td>
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<td>JORDAN FOUNDATION GIFTS A8500</td>
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<td>WHMC CAPITAL GIFTS A8501</td>
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<td>FPD VEHICLE REPLACEMENT A8767</td>
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<td>RECORDS MGT EQUIP RESERVE A8768</td>
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<td>PHOTOCOPY EQUIP RES A8770</td>
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<td>2910 LEMONE BLDG RESERVE A8771</td>
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<td>UNSPECIFIED PLANT PROJECTS A8855</td>
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<td>PROVIDENCE POINT REMODEL A8878</td>
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<td>SURPLUS PROPERTY PROJECTS A8879</td>
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<td>UMOT GNZ PLANT</td>
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<td>TELEPRESENCE PLANT</td>
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<td>PS FINANCE EXPANSION</td>
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<td>PS HR EXPANSION</td>
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<td>ORACLE DB EXPANSION</td>
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<td>EQUIP SERVER REPLACEMENT/DEPR</td>
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<td>F&amp;PD RESERVE</td>
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<td>PSTUDENT ADMIN EXPANSION</td>
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<td>VP IT EPORTAL PLANT</td>
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<td>HYPERION SERVER REPL/DEPR</td>
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<td>VPIT FIM PLANT</td>
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<td>TOTAL UNRESTRICTED</td>
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<td>Total Unexpended Plant Funds</td>
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<td>$2,918,977</td>
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### INVESTMENT IN PLANT CAPITAL ASSETS

**For the Year Ended June 30, 2013**

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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
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<td><strong>Building</strong></td>
<td>$21,444,058</td>
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<td>-</td>
<td>$21,444,058</td>
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<td>-</td>
<td>3,840,896</td>
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<td>371,550</td>
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<td>-</td>
<td>371,550</td>
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<td><strong>Equipment</strong></td>
<td>81,241,663</td>
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<td>78,937,538</td>
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<td>9,097,792</td>
<td>1,574,270</td>
<td>-</td>
<td>10,672,061</td>
</tr>
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<td><strong>Art &amp; Museum Objects</strong></td>
<td>7,361</td>
<td>-</td>
<td>-</td>
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<td><strong>Construction In Progress</strong></td>
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<td>2,392,631</td>
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<td>4,320,587</td>
<td>(2,657,811)</td>
<td>117,666,095</td>
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</tbody>
</table>

| Less Accumulated Depreciation:   |                      |           |           |                      |
| **Building**                     | 14,184,142           | 389,448   | -         | 14,573,590           |
| **Infrastructure**               | 371,550              | -         | -         | 371,550              |
| **Equipment**                    | 60,205,900           | 5,239,178 | (2,590,785) | 62,854,293          |
| **Software**                     | 504,305              | 558,859   | -         | 1,063,164            |
| **Total Accumulated Depreciation**| 75,265,898           | 6,187,485 | (2,590,785) | 78,862,598          |

| **Total Investment in Plant Capital Assets, Net** | $40,737,421 | $(1,866,898) | $(67,026) | $38,803,497 |

---


### University of Missouri - System Administration

**FUNDS HELD FOR OTHERS**

**As of June 30, 2013**

<table>
<thead>
<tr>
<th>Fund Description</th>
<th>July 1, 2012</th>
<th>Deposits</th>
<th>Withdrawals</th>
<th>Balance June 30, 2013</th>
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<td>ALUMNI ALLIANCE LEGIS DAY</td>
<td>$34,392</td>
<td>$20,000</td>
<td>$13,058</td>
<td>$41,335</td>
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<td>MOBIUS OPERATIONS</td>
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<td>(604)</td>
<td>(604)</td>
<td>604</td>
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<tr>
<td>MOBIUS IT OPERATIONS</td>
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<td>1,220,844</td>
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<td>(30,701)</td>
<td>(30,701)</td>
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<td>MOBIUS DELIVERY SERVICE</td>
<td>(2,196,445)</td>
<td>2,196,445</td>
<td>(2,196,445)</td>
<td>2,196,445</td>
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<td>MOBIUS RESERVES</td>
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<td>(513,703)</td>
<td>(513,703)</td>
<td>513,703</td>
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<td>MOBIUS PAYROLL (POST SPLIT)</td>
<td>2,810,753</td>
<td>(2,097,096)</td>
<td>(2,097,096)</td>
<td>784,205</td>
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<td>CONSORTIUM FOR SCHOOL NETWORK</td>
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<td>2,498</td>
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<td>GPN CONSORTIUM</td>
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<td>MRP CONTRACTORS ESCROW</td>
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<td>(137)</td>
<td>(137)</td>
<td>(83)</td>
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<td>1,000</td>
<td>1,028</td>
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</tr>
<tr>
<td>ACCR VAC/AP PCS 4.1</td>
<td>(55,993)</td>
<td>-</td>
<td>6,664</td>
<td>(62,657)</td>
</tr>
<tr>
<td>VACATION PAY ACCRUAL AGEN</td>
<td>(155,963)</td>
<td>-</td>
<td>16,543</td>
<td>(172,505)</td>
</tr>
<tr>
<td>AGENCY ACCOUNTS PAYABLE</td>
<td>(1,168)</td>
<td>-</td>
<td>(1,168)</td>
<td></td>
</tr>
<tr>
<td>LIPSCOMB LOAN CLEARING</td>
<td>(60)</td>
<td>-</td>
<td>(60)</td>
<td></td>
</tr>
<tr>
<td>LIPSCOMB LOAN FD - ALL CAMPUS</td>
<td>539,004</td>
<td>58,952</td>
<td>43,500</td>
<td>554,456</td>
</tr>
<tr>
<td><strong>TOTAL AGENCY FUNDS</strong></td>
<td>$1,125,511</td>
<td>$4,251,371</td>
<td>$4,475,801</td>
<td>$901,082</td>
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