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System
Administration

STATEMENT OF NET POSITION

Fiscal Year Ended June 30,	2015	2014	2013	2012
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 2,318	\$ 1,019	\$ 1,403	\$ 3,047
Investment in Treasury General Pool	65,497	65,587	53,433	50,682
Short-Term Investments	165	161	360	410
Accounts Receivable, Net	19,431	10,627	5,817	6,077
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Inventories	-	-	27	257
Prepaid Expenses and Other Current Assets	909	637	3,268	1,207
Total Current Assets	88,320	78,031	64,308	61,680
Noncurrent Assets				
Pledges Receivable, Net	-	-	-	-
Notes Receivable, Net	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-
Long-Term Investments	46,179	51,494	61,099	51,975
Capital Assets, Net	37,594	35,501	38,803	40,737
Total Noncurrent Assets	83,773	86,995	99,902	92,712
Total Assets	\$ 172,093	\$ 165,026	\$ 164,210	\$ 154,392
Liabilities				
Current Liabilities				
Accounts Payable	\$ 6,042	\$ 8,503	\$ 2,416	\$ 2,688
Accrued Liabilities	3,372	3,086	3,027	3,004
Deferred Revenue	2,054	1,730	1,335	457
Funds Held for Others	1,318	902	918	1,137
Collateral Held for Securities Lending	-	-	-	-
Current Portion of Long-Term Debt	-	-	-	-
Long-Term Debt Subject to Remarketing	-	-	-	-
Total Current Liabilities	12,786	14,221	7,696	7,286
Noncurrent Liabilities				
Long-Term Debt	-	-	-	-
Other Noncurrent Liabilities	1,297	1,115	970	853
Total Noncurrent Liabilities	1,297	1,115	970	853
Total Liabilities	14,083	15,336	8,666	8,139

CHANGES IN NET POSITION

Fiscal Year Ended June 30,	2015	2014	2013	2012
Operating Revenues				
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	60	13		

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND
For the Year Ending June 30, 2015

Total Funds

University of Missouri - System Administration
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND
For the Year Ending June 30, 2015

	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	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses) before Transfers	43,126,317	231,594	-	397,668	(162,600)	43,592,980
Mandatory Transfers In (Out)	-	-	-	-	14,250	14,250
Non Mandatory Transfers In (Out)	(7,395,289)	(392,253)	-	-	7,314,624	(472,918)
Intra Fund Transfers In (Out)	(18,266,453)	(156,632)	-	-	1,026,856	(17,396,230)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	17,464,575	(317,290)	-	397,668	8,193,129	25,738,082
Increase (Decrease) in Net Assets	6,268,496	(212,614)	-	391,825	1,872,837	8,320,544
Net Position, Beginning of Year	38,199,228	505,543	-	53,412,817	57,572,007	149,689,595
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	38,199,228	505,543	-	53,412,817	57,572,007	149,689,595
Net Position, End of Year	\$ 44,467,724	\$ 292,929	\$ -	\$ 53,804,642	\$ 59,444,844	\$ 158,010,140

University of Missouri - System Administration

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

For the Year Ending June 30, 2015

	Unrestricted Current Funds						
	General 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		Total Unrestricted Current Funds
Operating Revenues:							
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Less: Scholarship Allowances	59,858	-	-	-	-	-	59,858
Net Student Fees	(59,858)	-	-	-	-	-	(59,858)
Federal Grants and Contracts	-	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-	-
Sales and Services of Education Activities	413,647	-	-	-	-	-	413,647
Auxiliary Enterprises:							
Patient Medical Services	-	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-	-
Other Medical Services	(779)	-	-	-	-	-	(779)
Other Auxilliary Enterprises	-	-	30,898,716	-	-	-	30,898,716
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-	-
Other Operating Revenues	8,419,684	-	-	223,964	-	-	8,643,648
Total Operating Revenues	8,772,694	-	-	-	-	-	8,772,694

University of Missouri - System Administration

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

For the Year Ending June 30, 2015

Unrestricted Current Funds

General 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
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University of Missouri - System Administration
OPERATING EXPENSES BY OBJECT MATRIX
For the Year Ending June 30, 2015

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ 31,115	\$ 634	\$ 26,293	\$ -	\$ -	\$ 58,042
Research	274,392	34,318	563,504	-	-	872,213
Public Service	215,542	73,306	785,681	-	-	1,074,530
Academic Support	163,711	40,290	1,058,760	-	-	1,262,761
Student Services (B)	1,091,512	381,118	624,378	-	-	2,097,008
Institutional Support (C)	27,526,634	9,060,239	(5,311,042)	-	-	31,275,831
Operation & Maintenance of Plant	214,759	74,724	508,229	-	-	797,712
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	29,517,664	9,664,629	(1,744,197)	-	-	37,438,097
Auxiliary Enterprises (E)	5,587,606	1,925,920	21,724,984	-	-	29,238,510
Total Current Funds Operating Expenses	35,105,270	11,590,550	19,980,787	-	-	66,676,606
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	49,199	-	-	49,199
Plant Funds (G)	-	-	708,795	-	-	708,795
Depreciation	-	-	-	-	5,611,497	5,611,497
Total Operating Expenses - All Funds	\$ 35,105,270	\$ 11,590,550	\$ 20,738,780	\$ -	\$ 5,611,497	\$ 73,046,097

(A) Educational and General Expenditures includes all expenditures for the General Operating Fund (0000), the Clearing Fund (0090), Continuing Education (0445, 0450) and the Restricted Current Funds (i.e. Grant and State Appropriation Funds).

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

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

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

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

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

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

University of Missouri - System Administration
AUXILIARY AND SERVICE OPERATIONS

As of June 30, 2015

	Net Position July 1, 2014	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Position June 30, 2015
AUXILIARIES:					
MOREnet Operations	\$ 14,520,317	\$ 30,899,016	\$ 29,238,500	\$ (4,993,491)	\$ 11,187,343
eMINTS Operations	300	(300)	-	-	-
Miscellaneous Other Auxiliarie	-	-	10	-	(10)
Total Auxiliaries	14,520,617	30,898,716	29,238,510	(4,993,491)	11,187,333
SERVICE OPERATIONS:					
Computing Services					

University of Missouri - System Administration

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

For the Year Ending June 30, 2015

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Operating Revenues:



University of Missouri - System Administration

INVESTMENT IN PLANT CAPITAL ASSETS

For the Year Ended June 30, 2015

	Balance			Balance
	July 1, 2014	Additions	Deletions	June 30, 2015
Capital Assets:				
Building	\$ 21,444,058	\$ -	\$ -	\$ 21,444,058
Land	3,840,896	-	-	3,840,896
Infrastructure	371,550	988,584	-	1,360,135
Equipment	79,572,329	6,551,317	(3,228,083)	82,895,563
Software				

University of Missouri - System Administration

FUNDS HELD FOR OTHERS

As of June 30, 2015

	Balance July 1, 2014	Deposits	Withdrawals	Balance June 30, 2015
ALUMNI ALLIANCE	\$ 37,833	\$ 20,000	\$ 13,269	\$ 44,564
MOBIUS PAYROLL (POST SPLIT)	(82,697.94)	82,920.53	222.59	(0.00)
CONSORTIUM FOR SCHOOL NETWORKI	6,910.69	15,482.71	1,260.00	21,133.40
GPN CONSORTIUM	552,323.20	1,521,4JETEMCQ/P Lang (x-none)/MCID 27 01e521521/TT2 8.76		