

Consolidated Financial

University of Missouri - Consolidated
STATEMENT OF NET POSITION - BY FUND
As of June 30, 2015

	Current Funds		Loan	Endowment	Plant	Agency	Total
	Unrestricted	Restricted	Funds	& Similar Funds	Funds		Funds Excluding Retirement
Assets							
Current Assets:							
Cash in Bank	\$ 185,436,002	\$ 28,275,465	\$ 6,288,545	\$ 72,172,489	\$ 83,989,049	\$ 8,752,011	\$ 384,913,559
Investment in Treasury General Pool	-	-	-	-	-	-	-
Short Term Investments	76,994,285	11,518,902	2,577,504	4,770,176	34,473,675	2,014,497	132,349,041
Investment of Cash Collateral	-	-	-	43,902,292	-	-	43,902,292
State Appropriations Receivable	-	-	-	-	2,422,041	-	2,422,041
Federal Appropriations Receivable	10,188,685	-	-	-	-	-	10,188,685
Grants and Contracts Receivable, net	(1,121,000)	58,379,634	-	-	-	(21,056)	57,237,578
Patient Services Receivable, net	102,387,285	-	-	-	-	-	102,387,285
Current Pledges Receivable, net	-	9,165,826	-	-	7,792,485	-	16,958,311
Other Accounts Receivable, net	101,320,956	321,409	1,433,176	-	102,961	1,958,761	105,137,263
Investment Settlements Receivable	143,264,914	-	-	42,310,960	-	-	185,575,874
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	37,850,623	448	-	-	-	21,393	37,872,465
Prepaid Expenses	19,181,341	1,020,947	13,343	-	262,591	10,216,695	30,694,917
Current Notes Receivable, net	-	-	8,780,803	-	-	-	8,780,803
Due from Other Funds	30,024,837	-	-	55,000,000	-	-	85,024,837
Total Current Assets	705,527,927	108,682,630	19,093,371	218,155,917	129,042,803	22,942,302	1,203,444,950
Noncurrent Assets:							
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-
Pledges Receivable, ne	-	-	-	-	-	-	-

University of Missouri - Consolidated
STATEMENT OF NET POSITION - BY FUND
As of June 30, 2015

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Noncurrent Liabilities:							
Deferred Revenue	-	-	-	-	13,118,680	-	13,118,680
Derivative Instrument Liability	-	-	-	-	42,353,040	-	42,353,040
Long-Term Debt	-	-	-	-	1,527,660,989	-	1,527,660,989
Other Post Employment Benefits Liability	209,793,197	-	-	-	-	-	209,793,197
Net Pension Liability	460,723,759	-	-	-	-	-	460,723,759
Total Noncurrent Liabilities	670,516,956	-	-	-	1,583,132,708	-	2,253,649,664
Deferred Inflow of Resources	-	-	-	-	-	-	-
Total Liabilities	1,220,482,403	35,622,257	7	151,090,827	1,793,568,815	107,161,093	3,307,925,402
Net Position							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	1,613,845,718	-	1,613,845,718
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	1,010,357,343	-	-	1,010,357,343
Expendable	-	193,390,213	83,545,986	174,441,834	39,460,826	-	490,838,859
Unrestricted	663,572,462	-	8,767,457	202,409,099	254,606,097	-	1,129,355,115
Total Net Position	663,572,462	193,390,213	92,313,443	1,387,208,276	1,907,912,642	-	4,244,397,036
Total Liabilities and Net Position	\$ 1,884,054,865	\$ 229,012,469	\$ 92,313,450	\$ 1,538,299,103	\$ 3,701,481,457	\$ 107,161,093	\$ 7,552,322,437

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

Endowment Excluj0

Total Funds

University of Missouri - Consolidated

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	\$ 800,054,923	\$ 70,158,563	\$ -	\$ -	\$ -	870,213,486	
Less: Scholarship Allowances	118,023,747	2,505,818	-	27,013	-	120,556,578	
Net Student Fees	682,031,176	67,652,745	-	(27,013)	-		

University of Missouri - Consolidated
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - UNRESTRICTED CURRENT FUNDS ONLY
For the Year Ending June 30, 2015

	Unrestricted Current Funds					Total 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	
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses) before Transfers	66,036,988	12,481	15,688,455	246,970	1,525,899	83,510,792
Mandatory Transfers In (Out)	83,510,792					

University of Missouri - Consolidated
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	\$ 436,750,990	\$ 114,928,010	\$ 86,925,978	\$ -	\$ -	638,604,978
Research	100,292,365	23,032,023	66,015,068	-	-	189,339,457
Public Service	80,897,260	22,952,374	49,643,440	-	-	153,493,074
Academic Support	82,256,534	24,295,988	41,160,839	-	-	147,713,361
Student Services (B)	48,980,149	13,580,462	29,091,378	-	-	91,651,990
Institutional Support (C)	114,210,415	41,050,395	(26,487,269)	-	-	128,773,540
Operation & Maintenance of Plant	38,128,621	11,784,120	58,777,220	-	-	108,689,961
Scholarships & Fellowships (D)	-	-	-	66,860,000	-	66,860,000
Total Educational & General	901,516,334	251,623,373	305,126,654	66,860,000	-	1,525,126,360
Auxiliary Enterprises (E)	505,657,477	145,112,179	555,756,453	-	-	1,206,526,109
Total Current Funds Operating Expenses	1,407,173,811	396,735,552	860,883,107	66,860,000	-	2,671,652,470

**University of Missouri - Consolidated
AUXILIARY AND SERVICE OPERATIONS**

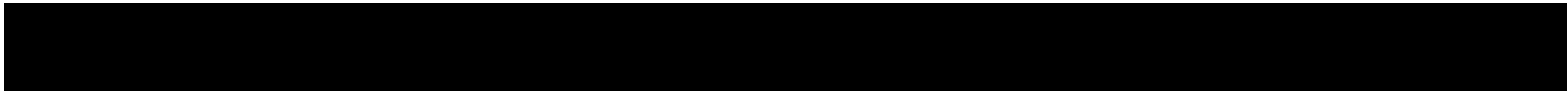
As of June 30, 2015

	Net Position July 1, 2014	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Position June 30, 2015
AUXILIARIES:					
Intercol Athletics Auxiliary	\$ (22,737,973)	\$ 60,038,766	\$ 77,405,558	\$ 21,007,715	\$ (19,097,050)
Catering	13,768	1,391,481	1,542,406	107,077	(30,080)
Other Faculty/Staff Auxil	-	22,270	-	-	22,270
Bookstore	1,838,276	55,940,505	50,728,395	(4,675,067)	2,375,320
Dining Services Exclud Housing	6,007	6,788,214	6,765,177	(28,644)	400
Housing	6,383,259	107,572,653	62,517,267	(44,143,915)	7,294,731
Independent Study Student Serv	25,691	741,188	869,693	114,260	11,446
Multipurpose Auditorium	(7,194)	1,321,160	564,014	(734,350)	15,603
Parking	3,976,414	13,607,941	4,534,695	(8,474,942)	4,574,719
Residence Hall Parking	341,221	79,777	18,455	3,524	406,068
Student Health Center	1,928,184	7,954,259	7,863,437	(322,278)	1,696,727
University Centers	7,702,075	12,881,866	4,723,044	(5,806,661)	10,054,236
Vending	51,946	411,438	287,092	(88,764)	87,527
Other Student Auxiliaries	1,939,016	1,836,762	4,081,174	1,817,809	1,512,413
Recreation Facilities	-	10,262,030	4,314,620	(5,947,410)	-
Adventure Club	648,400	2,430,933	2,224,597	(624,055)	230,681
Applied Language Institute	246,810	2,840,835	1,123,584	(1,738,855)	225,206
Assessment Resource Center	2,451,898	1,141,264	1,369,551	(1,238,937)	984,674
Hook Center Auxiliary Oper	303,040	1,517,066	1,767,783	32,199	84,521
Center for Academic Developmen	417,747	272,246	187,149	(160,552)	342,292
Child Development	82,616	1,606,700	1,615,346	32,629	106,598
College Base	8,723	148,077	121,124	(32,112)	3,563
Women's & Children's Hospital	(46,500,734)	170,202,740	146,230,197	(12,623,697)	(35,151,889)

University of Missouri - Consolidated
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
SERVICE OPERATIONS:					
Academic Support Center	165,195	4,329	59,028	(28,368)	82,128
AES Reseach Support	91,776	1,447	(54,707)	2,805	150,736
Auto Leasing	6,005	-	(102,973)	(108,978)	-
Building Services	367,899	12,565	486,082	160,184	54,566
Campus Plng, Design, Constr	2,390,820	279	(550,031)	(1,158,998)	t
					6,005



University of Missouri - Consolidated
RESTRICTED AND UNRESTRICTED PLANT FUNDS
As of June 30, 2015

	Program Code	Balance July 1, 2014	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2015
SYS FAC REVENUE BONDS 2013B	B8634	(627,901)	-	-	-	-	-	627,901	-
SYSTEM FACILITIES 2014A BONDS	B8635	315,426,284	-	-	-	-	-	(315,426,284)	-
GEO SCIENCES CAMP BRANSON	C8559	4,319	-	-	43	-	-	-	4,363
BARBEE SOIL TESTING LAB	C8561	24,179	-	-	243	-	-	-	24,422
BOOKSTORE RENEWAL & REPLACEMEN	C8601	746,537	-	-	-	-	-	(600,604)	145,933
RECREATION FACILITY R&R RESERV	C8602	3,800,244	-	-	412	-	849,146	1,404,111	4,355,621
RESIDENTIAL LIFE REPAIR & REPL	C8603	2,504,357	-	-	3,306	-	938,812	7,813,428	9,382,279
CAMPUS DINING R&R RESERVE	C8614	5,811,772	-	-	-	-	773,437	(1,538,923)	3,499,411
CAMPUS PARKING RESERVE	C8615	300,000	-	-	-	-	-	-	300,000
PCEM PLANT FUND	C8621	-	-	-	-	-	31,756	31,756	-
PRINTING SVCS BLDG/EQUIP	C8623	2,324	-	-	-	-	-	325	2,648
SAS R&R	C8630	18,700,467	-	-	-	-	323,068	580,432	18,957,830
SFCIC PLANT PROJECTS	C8742	339,991	-	-	3,087	-	243,465	204,905	304,519
VET MED STUDENT MICROSCOPE	C8744	2,235	-	-	21	-	570	-	1,686
CONCESSION ESCROW ACCOUNT	C8745	11,886	-	-	67	-	6,925	-	5,028
IATS - OTHER SERV OP	C9107	(2,059,160)	-	-	-	-	510,958	-	(2,570,118)

University of Missouri - Consolidated
RESTRICTED AND UNRESTRICTED PLANT FUNDS
As of June 30, 2015

Program Code	Balance July 1, 2014	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2015
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University of Missouri - Consolidated
RESTRICTED AND UNRESTRICTED PLANT FUNDS
As of June 30, 2015

Program	Balance	State Appropriations and State	Gifts and	Investment &	Bond	Transfers In	Balance
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University of Missouri - Consolidated
INVESTMENT IN PLANT CAPITAL ASSETS
For the Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deletions	Under \$5,000 Write-off	Balance June 30, 2015
Capital Assets:					
Building	\$3,462,382,102	\$ 215,322,310	\$ (36,765,240)	(146,600)	\$ 3,640,792,572.21
Land	81,260,753	2,086,621			

**UNIVERSITY OF MISSOURI - CONSOLIDATED
BONDS AND NOTES PAYABLE**

For the Year Ended June 30, 2015

	Original Issue	Balance July 1, 2014	Additions	Retired	Amortization	Balance June 30, 2015
Bonds Payable:						
System Facilities Revenue Bond Dated February, 2006, Series 2006a Fixed Interest Rate 3.1% to 5%, Due November 2028 (Refunded The Outstanding Health Fac Srs 1996 and 1998 Bonds and Refunded a Portion of the Outstanding Srs 1998 Bonds for St Louis)	260,975,000	127,540,000	-	8,950,000	-	118,590,000
System Facilities Revenue Bond Dated July, 2007, Series 2007a Fixed Interest Rate 4% to 5%, Due November 2037 (Refunded a Portion)	262,970,000	17,480,000	-	-	-	17,480,000
System Facilities Revenue Bond Dated July, 2007, Series 2007b Variable Rate, Due November 2037	102,250,000	99,895,000	-	450,000	-	99,445,000
System Facilities Revenue Bond Dated July, 2009, Series 2009a Fixed Interest Rate 3 to 6%, Due November 2039	256,300,000	256,300,000	-	-	-	256,300,000
System Facilities Revenue Bond Dated July, 2009, Series 2009b Fixed Interest Rate 3 to 6%, Due November 2039	75,760,000	53,925,000	-	5,585,000	-	48,340,000
System Facilities Revenue Bond Dated December, 2010, Series 2010A Fixed Interest Rate 5.792%, Due November 2041	252,285,000	252,285,000	-	-	-	252,285,000
System Facilities Revenue Bond Dated August, 2011, Series 2011 Fixed Interest Rate 2 to 5%, Due November 2027	54,125,000	52,005,000	-	4,105,000	-	47,900,000
System Facilities Revenue Bond Dated May, 2012, Series 2012A Fixed Interest Rate 4.9%, Due November 2019	105,155,000	105,155,000	-	-	-	105,155,000
System Facilities Revenue Bond Dated November, 2013, Series 2013A Fixed Interest Rate 3% to 5%, Due November 2023	11,325,000	11,325,000	-	-	-	11,325,000
System Facilities Revenue Bond Dated November, 2013, Series 2013B Fixed Interest Rate 4.874%, Due November 2043	150,000,000	150,000,000	-	-	-	150,000,000
System Facilities Revenue Bond Dated May, 2014, Series 2014A Fixed Interest Rate 3.83 to 4.26%, Due November 2037	294,510,000	294,510,000	-	-	-	294,510,000
System Facilities Revenue Bond Dated November, 2014, Series 2014B Fixed Interest Rate 4.237%, Due November 2054	150,000,000	-	150,000,000	-	-	150,000,000
Less Unamortized Premium/Discount	-	72,556,041	-	-	(6,951,947)	65,604,095
Total System & Hospital Bonds Payable	1,975,655,000	1,492,976,041	150,000,000	19,090,000	(6,951,947)	1,616,934,095
Notes Payable:						
State of Missouri Department of Natural Resources - MO S&T	-	3,155,093	-	499,445	-	2,655,648
State of Missouri Department of Natural Resources - Kansas City	-	1,732,455	-	450,975	-	1,281,480
Rolla Renewable Energy Company QLICI Note Payable	-	28,503,843	60,690	-	-	28,564,533
Total Notes Payable	-	33,391,391	60,690	950,420	-	32,501,661
Total Bonds and Notes Payable	1,975,655,000	1,526,367,432	150,060,690	20,040,420	(6,951,947)	1,649,435,756

UNIVERSITY OF MISSOURI - CONSOLIDATED
BONDS AND NOTES PAYABLE