



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	r	r	r	r
Notes Receivable, Net	r	r	r	r
Inventories	r	r	r	r
Prepaid Expenses and Other Current Assets	r	r	r	r
Total Current Assets	36,666	35,308	36,649	34,261
Noncurrent Assets				
Pledges Receivable, Net	r	r	r	r
Notes Receivable, Net	r	r	r	r
Deferred Charges and Other Assets	r	r	r	r
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	r	r	r	r
Collateral Held for Securities Lending	r	r	r	r
Current Portion of Long-Term Debt	r	r	r	r
Long-Term Debt Subject to Remarketing	r	r	r	r
Total Current Liabilities	5,294	5,849	8,008	7,961
Noncurrent Liabilities				
Long-Term Debt	r	r	r	r
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	r	r	135	135
Capital Projects	r	r	r	r
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

Fiscal Year Ended June 30,	2013	2012	2011	2010
Operating Revenues				
Tuition and Fees, Net	\$ 33	\$ 17	\$ 4	\$ r
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	r	r	r	r
Housing and Dining Services, Net	r	r	r	r
Bookstores	r	r	r	r
Other Auxiliary Enterprises, Net	6	r	r	r
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 Fellowship s	r	r	r	r
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 Appropriation s	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 Appropriation s	10,391	10,761	10,170	10,612
Federal Pell Grant s	r	r	r	r
Investment & Endowment Inc (Losses), Net	242	(8)	358	249
Private Gifts	99	165	37	122
Interest Expense	r	r	r	r
Other Nonoperating Revenues (Expenses)	(16)	(11)	(2)	r
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 Appropriation s	r	r	r	r
Capital Gifts and Grant s	r	r	r	r
Private Gifts for Endowment Purposes	29	40	3	4
Mandatory Transfers In (Out)	r	r	r	r
NonMandatory Transfers In (Out)	(548)	(67)	r	r
IntraFund Transfers In (Out)	1,696	775	778	1,684
Increase (Decrease) in Net Position	1,919	796	2,720	4,350

(67)

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					

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
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)	-	-	-	-	-	-

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		-					

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

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

State

Program Balance

University of Missouri - Extension

INVESTMENT IN PLANT CAPITAL ASSETS

For the Year Ended June 30, 2013

University of Missouri - Extension

FUNDS HELD FOR OTHERS

As of June 30, 2013

Balance
July 1, 2012

Deposits

Balance