## University of Missouri - University Wide Resources STATEMENTS OF NET ASSETS As of June 30, 2008 and 2007 (in thousands of dollars)

(in thousands of dollars)		0007	
A (-	2008	2007	
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 50,681	\$ 86,599	
Short Term Investments	62,983		
Accounts Receivable, net	124	140	
Current Pledges Receivable, net	121	-	
Investment Settlements Receivable	72,877	3,617	
Current Notes Receivable, net		-	
Inventories	-	-	
Prepaid Expenses and Other Current Assets	-	-	
Due From Other Funds	50,645	50,938	
Total Current Assets	237,310	176,690	
Noncurrent Assets:			
Pledges Receivable, net	-	-	
Notes Receivable, net	-	-	
Deferred Charges and Other Assets	150	266	
Long Term Investments	286,639	256,605	
Capital Assets, net	2		
Total Noncurrent Assets	286,791	256,932	
Total Assets	\$ 524,101	\$ 433,622	
	t 0,	¢	
Liabilities			
Current Liabilities:			
Accounts Payable	\$ 36,063	\$ 45,310	
Accrued Liabilities	76,177	87,968	
Deferred Revenue	1,170	1,536	
Funds Held for Others	6,182	6,486	
Investment Settlements Payable	136,605	41,021	
Collateral for Securities on Loan	11,448	14,967	
Bonds and Notes Payable, current	-	-	
Total Current Liabilities	267,645	197,288	
Noncurrent Liabilities:			
Bonds and Notes Payable	-	8,220	
Total Noncurrent Liabilities		8,220	
Total Liabilities	267,645	205,508	
Net Assets			
Invested in Capital Assets, Net of Related Debt	2	(7,894	
Restricted:			
Nonexpendable	39,409	42,961	
Expendable	11,801	11,744	
Unrestricted	205,244	181,303	
Total Nat Access		000.444	
Total Net Assets	256,456	228,114	
Total Liabilities and Net Assets	\$ 524,101	\$ 433,622	
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University of Missouri - University Wide Resources STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS For the Years Ended June 30, 2008 and 2007 (in thousands of dollars)

2008

2007

University of Missouri - University Wide Resources

## University of Missouri - University Wide Resources STATEMENT OF NET ASSETS - BY FUND

As of June 30, 2008							
	Curren	Current Funds		Endowment & Similar	Plant		Total Funds Excluding
	Unrestricted	Restricted	Funds	Funds	Funds	Agency	Retirement
Noncurrent Liabilities:							
Deferred Revenue	-	-	-	-	-	-	-
Capital Lease Obligations	-	-	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-	-
Total Liabilities	89,730,597	-	-	148,053,054	4,149,612	25,712,155	267,645,418
Net Assets							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	1,709	-	1,709
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Reserved for Other Post Employment Benefits	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	39,409,269	-	-	39,409,269
Expendable	-	4,046	2,051,600	2,962,524	6,782,834	-	11,801,003
Unrestricted	136,737,554	-	2,364,893	61,934,031	4,207,533	-	205,244,012
Total Net Assets	136,737,554	4,046	4,416,493	104,305,824	10,992,076	-	256,455,993
Total Liabilities and Net Assets	\$ 226,468,151	\$ 4,046	\$ 4,416,493	\$ 252,358,878	\$ 15,141,689	\$ 25,712,155	\$ 524,101,411

## University of Missouri - University Wide Resources STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND As of June 30, 2008

				Endowment		Total Funds Excluding	
	Curron	t Funds	Loan	& Similar	Plant	Agency and	
	Unrestricted	Restricted	Funds	Funds	Funds	Retirement	
Operating Revenues:	Onrestricted	Restricted	T unus	i unus	i unus	Retirement	
Student Fees	\$ -	\$-	\$ -	\$-	\$-	\$-	
Less: Scholarship Allowances	8,000			φ - -	φ -	10,000	
Net Student Fees	(8,000)						
Net Student Fees	(8,000)	(2,000)	-	-	-	(10,000)	
Federal Grants and Contracts	-	-	-	-		-	
State and Local Grants and Contracts	-	-	-	-		-	
Private Grants and Contracts	-	-	-	-		-	
Sales and Services of Education Activities	-	-	-	-	-	-	
Auxiliary Enterprises:							
Patient Medical Services	-	-	-	-	-	-	
Housing and Dining Services	-	-	-	-	-	-	
Bookstores	-	-	-	-	-	-	
Other Medical Services	-	-	-	-	-	-	
Other Auxiliary Enterprises	-	-	-	-	-	-	
Notes Receivable Interest Income, net of Fees	-	-	-	-	-	-	
Other Operating Revenues	100,354	-	-	-	-	100,354	
Facilities & Administrative Cost Recovery	-	-	-	-	-	-	
Total Operating Revenues	92,354	(2,000)	-	-	-	90,354	
Oncreting Evenences							
Operating Expenses:	004.000					004.000	
Salaries and Wages	881,209	-	-	-	-	881,209	
Staff Benefits	20,858,715	-	-	-	-	20,858,715	
Supplies, Services and Other Operating Expenses	(12,755,298)	-	-	182	37,413	(12,717,703)	
Scholarships and Fellowships	-	-		-	-	-	
Capital Expense	-	-			-	-	
Depreciation	-	-	-	-	58,905	58,905	
Total Operating Expenses	8,984,626	-	-	182	96,318	9,081,127	
Operating Income (Loss) before State Appropriations							
and Nonoperating Revenues (Expenses)	(8,892,273)	(2,000)	-	(182)	(96,318)	(8,990,773)	
						(1)101	
State Appropriations	5,381,088	-	-	-	-	5,381,088	
Operating Income (Loss) after State Appropriations,							
before Nonoperating Revenues (Expenses)	(3,511,185)	(2,000)	-	(182)	(96,318)	(3,609,685	
	(0,01,100)	(_,500)		()	(00,010)	(0,000,000	
Nonoperating Revenues (Expenses):							
Federal Appropriations	-	-	-	-	-	-	
Investment and Endowment Income	19,577,880	(5,068,217)	296,454	(9,374,769)	1,978,642	7,409,990	
Private Gifts	-	-	-	-	-	-	
Interest Expense	-	-	-	-	(1,141,367)	(1,141,367	
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-	
Payments to Beneficiaries	-	-	-	-	-	-	
Gain/Loss on Asset Disposal	-	-	-	-	-	-	
Not Nenonersting Poyonuco (Everypool) before							
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	19.577.880	(5,068,217)	296.454	(9,374,769)	837,275	6,268,623	
Capital and Endowment Additions and Transfers	19,577,880	(5,068,217)	290,454	(9,374,769)	831,215	0,208,623	

## University of Missouri - University Wide Resources STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BY FUND As of June 30, 2008

	Current	Funds	Loan	Endowment & Similar	Plant	Total Funds Excluding Agency and	
	Unrestricted Restricted Funds		Funds	Funds	Funds	Retirement	
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-	
Capital Gifts	-	-	-	-	-	-	
Capital Grants	-	-	-	-	-	-	
Private Gifts for Endowment Purposes	-	-	-	1,525	-	1,525	
Net Other Nonoperating Revenues (Expenses) before Transfers	19,577,880	(5,068,217)	296,454	(9,373,244)	837,275	6,270,148	
Mandatory Transfers In (Out)	-	-	-	-	(33,223,386)	(33,223,386)	
Non Mandatory Transfers In (Out)	-	-	(308,347)	(8,953)	41,019,976	40,702,6p[	)-5

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## University of Missouri - University Wide Resources

#### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - UNRESTRICTED CURRENT FUNDS ONLY As of June 30, 2008

		[	<b>Unrestricted Current Fu</b>	nds		
	General Operating - Fund 0000	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
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants Private Gifts for Endowment Purposes	-	-	-	-	-	-
The Ones for Endowment Turposes	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses)						
before Transfers	8,820,037	-	-	-	10,757,843	19,577,880
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	<u> </u>	-	-	-	<u>-</u>	-
Intra Fund Transfers In (Out) General Revenue Allocations	(7,189,621)	-	-	-	(88,200)	(7,277,821
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses)						
and Transfers	1,630,416	-	-	-	10,669,643	12,300,059
Increase (Decrease) in Net Assets	16,164,792	-	-	-	(7,375,917)	8,788,874
et Assets, Beginning of Year	3,212,091	-	-	-	104,820,642	108,032,733
Cumulative Effect of Change in Accounting Principle	-	-	-	-	(19,915,947)	(19,915,947)
et Assets, Beginning of Year, Adjusted	3,212,091	-	-	-	124,736,589	127,948,680
et Assets, End of Year	\$ 19,376,882	\$-	\$-	\$-	\$ 117,360,672	\$ -1136,7-3170,566

# University of Missouri - University Wide Resources OPERATING EXPENSES BY OBJECT MATRIX

For the Year Ending June 30, 2008

Educational & General (A)	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Instruction	\$-\$	6,370	\$ 6,744 \$	\$-\$	- \$	13,113
Research	96,960	15,275	19,000	-	-	131,234
Public Service	-	-	-	-	-	-
Academic Support	(5,774)	(9,307,173)	-	-	-	(9,312,947)
Student Services (B)	-	-	-	-	-	-
Institutional Support (C)	790,024	30,144,244	(12,781,042)	-	-	18,153,226
Operation & Maintenance of Plant	-	-	-	-	-	-
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	881,209	20,858,715	(12,755,298)	-	-	8,984,626
Auxiliary Enterprises (E)	-	-	-	-	-	-
Total Current Funds Operating Expenses	881,209	20,858,715	(12,755,298)	-	-	8,984,626
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	182	-	-	182
Plant Funds (G)	-	-	37,413	-	-	37,413
Depreciation	-	-	-	-	58,905	58,905

## University of Missouri - University Wide Resources LOAN FUNDS

	Balance July 1, 2007	Gifts, Grants & Contracts	Income From Student Loans	Investments & Other Income	Deductions	Transfers In(Out)	Balance June 30, 2008
Restricted:							
BRYANT LOAN FUND	\$ 882,135	\$-	\$-	\$ 81,661	\$-	\$ (440,724)	\$ 523,072
CHRISTIAN LOAN FUND	36,721	-	-	8,543	-	-	45,264
GORMAN LOAN FUND	64,907	-	-	3,793	-	-	68,700
HARTVIGSEN STUDENT LOAN	292,484	-	-	5,786	-	10,599	308,869
JENNISON LOAN FUND	119,985	-	-	6,784	-	(12,625)	114,144
NELSON STUDENT LOAN	1,269	-	-	75	-	-	1,344
SCOTT LOAN FUND	131,984	-	-	4,441	-	1,387	137,812
VON GREMP STUDENT LOAN	696,760	-	-	41,307	-	-	738,067
BRYANT LOAN FUND - FISL	96,268	-	-	4,975	-	-	101,243
CASH & CASH EQUIVALENTS	12,352	-	-	732	-	-	13,084
Total Restricted	2,334,864	-	-	158,099	-	(441,363)	2,051,600
Unrestricted:							
CURATORS STUDENT LOAN FUND	1,599,182	-	-	138,355	-	627,356	2,364,893
Total Unrestricted	1,599,182	-	-	138,355	-	627,356	2,364,893
Total Loan Funds	\$ 3,934,046	\$-	\$-	\$ 296,454	\$-	\$ 185,993	\$ 4,416,493

# University of Missouri - University Wide Resources ENDOWMENT AND SIMILAR FUNDS

	Balance July 1, 2007	Gifts and Other Additions	Income (Loss) added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2008
Endowment Funds:			•				
Income Restricted -							
BEIMDIEK SCHOLARSHIP FUND	\$ 31,425	\$-	\$ (379)	\$ (2,238)	\$-	\$-	\$ 28,807
ENDOWED CHAIRS - STATE MATCH	34,758,341	-	(408,917)	(2,476,511)	-	-	31,872,913
AMES & FARLEY EDUCATION FUND	2,754,395	-	(10,012)	(197,264)	-	(31)	2,547,088
GUNDLACH MEM SCHOLARSHIPS	549,131	-	(5,396)	(39,173)	-	(2)	504,561
HARGIS MEMORIAL SCHP	5,891	-	(1)	150	-	-	6,041
MCKINNEY SCHOLAR/ATHLETE	48,440	-	(866)	(3,101)	-	(8,953)	35,519
MCKINNEY SHORT FICTION AWD	31,114	-	(244)	(2,223)	-	-	28,646
NOYES FOUNDATION	157,203	-	(1,897)	(11,197)	-	-	144,110
TEMPLIN ENDOWMENT	144,765	-	(1,511)	(10,323)	-	-	132,931
TRANS WORLD AIRLINE SCHP	1,292,157	-	(15,589)	(92,032)	-	-	1,184,537
WAGGONER SCHOLARHIP	85,255	-	(884)	(6,079)	-	-	78,292
STRODE SCHOLARSHIP FUND	125,665	-	(1,516)	(8,950)	-	-	115,199
CARNAHAN MEM SCHP	41,255	-	(498)	(2,938)	-	-	37,819
EVELYN SUE LUMB WESTRAN SCHP	33,728	-	(407)	(2,402)	-	-	30,919
ALBERTA CAQUELARD SCHOLARSHIP	139,571	-	(1,684)	(9,941)	-	-	127,947
CASH & CASH EQUIVALENTS	4,315	-	256	-	-	-	4,571
PETER POTTER SCHOLARSHIP	454,763	-	(5,486)	(32,390)	-	-	416,887
HARTVIGSEN STUDENT AID FUND	2,003,546	-	(24,171)		-	-	1,836,676
ARTHUR WYAN NELSON LOAN FUND	149,849	1,525	(1,709)		182	-	138,722
CHRISTIAN LOAN FUND	149,540	-	(1,804)	(10,651)	-	-	137,085
Total Income Restricted	42,960,350	1,525	(482,714)	(3,060,723)	182	(8,987)	39,409,269
Total Endowment Funds	42,960,350	1,525	(482,714)	(3,060,723)	182	(8,987)	39,409,269
Quasi Endowment Funds:							
Income Restricted -							
BASORE ENDOWMENT	345,014	-	(4,162)	(24,573)	-	-	316,278
PAYNE MEM FOUNDATION	2,886,669	-	(34,825)	(205,598)	-	-	2,646,245
Total Income Restricted	3,231,683	-	(38,988)	(230,171)	-	-	2,962,524
Income Unrestricted -							
WELDON SPRINGS RESEARCH FUND	59,744,919	-	(720,772)	(4,255,235)	-	-	54,768,912
MISSOURI RESEARCH PARK	5,408,822	-	(65,253)	(385,235)	-	-	4,958,334
2005 ENDOWED CHAIRS	2,342,463	-	36,055	(171,733)	-	-	2,206,785
Total Income Unrestricted	67,496,204	-	(749,970)	(4,812,203)	-	-	61,934,031
Total Quasi Endowment Funds	70,727,887	-	(788,958)	(5,042,374)	-	-	64,896,555
Unitrust, Life Income and Charitable Gift Funds:							
Unitrust Funds -							
Total Unitrust Funds	-	-	-	-	-	-	-
Life Income Funds -							
Total Life Income Funds	-	-	-	-	-	-	-

# University of Missouri - University Wide Resources ENDOWMENT AND SIMILAR FUNDS

	Balance July 1, 2007	Gifts and Other Additions	Income (Loss) added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2008
Charitable Gift Annuity Funds -							
Total Charitable Gift Annuity Funds	-	-	-	-	-	-	-
Total Unitrust, Life Income & Charitable Gift Funds	-	-	-	-	-	-	-
Total Endowment & Similar Funds	\$ 113,688,237	\$ 1,525	\$ (1,271,672)	\$ (8,103,097)	\$ 182	\$ (8,987)	\$ 104,305,824

# University of Missouri - University Wide Resources RESTRICTED AND UNRESTRICTED PLANT FUNDS

		Balance July 1, 2007	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2008
Restricted: Total Restricted\$	-t)8561(\$	-t)8561(\$	-t)8561(\$	08 <b>)</b> ]74 321	80 AtR L -t)8561(\$		-t)8561(\$	-t)8561(\$	-t8 ) <b>J</b> 676791803 -250

University of Missouri - University Wide Resources INVESTMENT IN PLANT CAPITAL ASSETS For the Month Ended June 30, 2008				
	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
Capital Assets:				
Building	\$-	\$-	\$-	\$-
Land	-	-	-	-
Infrastructure	-	-	-	-
Equipment	491,088		(9,973)	481,115
Livestock	-	-	-	-
Art & Museum Objects	-	-	-	-
Library Books	-	-	-	-
Construction In Progress	-	-	-	-
Total Capital Assets	491,088	-	(9,973)	481,115

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