

# 2016 Financial Report and Supplemental Schedules

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## STATEMENTS OF NET POSITION

UBANK

(in thousands of dollars)

Fiscal Year Ended June 30,	2016	2015	2014	2013
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	\$ 212,860	\$ 311,796	\$ 104,727	\$ 218,912
Investment in Treasury General Pool	(1,697,807)	(1,614,224)	(1,482,396)	(1,422,923)
Short-Term Investments	146,565	128,055	247,637	305,942
Accounts Receivable, Net	r	r	r	r
Pledges Receivable, Net	r	r	r	r
Investment Settlements Receivable	86,373	141,746	180,296	9,253
Inventories	r	r	r	r
Prepaid Expenses and Other Current Assets	r	r	r	r
Due From Other Fund	r	r	r	r
<b>Total Current Assets</b>	<b>(1,252,009)</b>	<b>(1,032,627)</b>	<b>(949,736)</b>	<b>(888,816)</b>
<b>Noncurrent Assets</b>				
Pledges Receivable, Net	r	r	r	r
Notes Receivable, Net	r	r	r	r
Deferred Charges and Other Assets	r	r	r	6,601
Long-Term Investments	1,561,924	1,329,402	1,227,975	1,056,355
Capital Assets, Net	r	r	r	r
<b>Total Noncurrent Assets</b>	<b>1,561,924</b>	<b>1,329,402</b>	<b>1,227,975</b>	<b>1,062,956</b>
<b>Deferred Outflow of Resources</b>	<b>47,195</b>	<b>48,235</b>	<b>51,433</b>	<b>21,736</b>
<b>Total Assets and Deferred Outflow of Resources</b>	<b>\$ 357,110</b>	<b>\$ 345,010</b>	<b>\$ 329,672</b>	<b>\$ 195,876</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ r	\$ 71	\$ 2	\$ 72
Accrued Liabilities	12,748	13,868	12,615	11,297
Deferred Revenue	r	r	r	r
Funds Held for Other	r	r	r	r
Investment Settlements Payable	201,203	174,824	139,912	97,441
Collateral Held for Securities Lending	r	r	r	r
Current Portion of Long-Term Debt	268,619	121,650	151,260	265,219
<b>Total Current Liabilities</b>	<b>482,570</b>	<b>310,413</b>	<b>303,789</b>	<b>374,029</b>
<b>Noncurrent Liabilities</b>				
Long-Term Debt	(206,523)	(36,875)	(55,905)	(210,349)
Derivative Instrument Liability	55,332	42,353	39,571	39,869
Other Post Employment Benefits Liability	r	r	r	r
Other Noncurrent Liabilities	r	r	r	r
<b>Total Noncurrent Liabilities</b>	<b>(151,191)</b>	<b>5,478</b>	<b>(16,334)</b>	<b>(170,480)</b>
<b>Total Liabilities</b>	<b>331,379</b>	<b>315,891</b>	<b>287,455</b>	<b>203,549</b>
<b>Net Position</b>				
Invested in Capital Assets, Net of Debt	(40,431)	(53,470)	(21,465)	(48,181)
<b>Restricted</b>				
<b>Nonexpendable</b>				
Endowment	r	r	r	r
<b>Expendable</b>				
Scholarships, Research, Instruction & Other	r	r	r	r
Loans	r	r	r	r
Capital Projects	r	r	r	(1,541)
<b>Unrestricted</b>	<b>66,162</b>	<b>82,589</b>	<b>63,682</b>	<b>42,049</b>
<b>Total Net Position</b>	<b>25,731</b>	<b>29,119</b>	<b>42,217</b>	<b>(7,673)</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 357,110</b>	<b>\$ 345,010</b>	<b>\$ 329,672</b>	<b>\$ 195,876</b>

# CHANGES IN NET POSITION

Fiscal Year Ended June 30,	2016	2015	2014	2013
Operating Revenues				
Tuition and Fees, Net	\$           r	\$           r	\$           r	r
Less: Scholarships and Allowances	r	r	r	r
Tuition and Fees	r	r	r	r
Federal Grants and Contract				

University of Missouri - University Bank  
STATEMENT OF NET POSITION - BY FUND  
As of June 30, 2016

Unrestricted	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding
	Unrestricted	Restricted					





University of Missouri - University Bank  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND  
For the Year Ending June 30, 2016

	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	4,717,083	-	-	-	(2,352,579)	2,364,504
Mandatory Transfers In (Out)	-	-	-	-	299,890	299,890
Non Mandatory Transfers In (Out)	-	-	-	-	(5,000,000)	(5,000,000)
Intra Fund Transfers In (Out)	5,759	-	-	-	3,732	9,491
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	4,722,843	-	-	-	(7,048,957)	(2,326,115)
Increase (Decrease) in Net Assets	4,094,828	-	-	-	(7,483,006)	(3,388,178)
Net Position, Beginning of Year	59,253,725	-	-	-	(30,135,048)	29,118,677
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	59,253,725	-	-	-	(30,135,048)	29,118,677
Net Position, End of Year	\$ 63,348,553	\$ -	\$ -	\$ -	\$ (37,618,054)	\$ 25,730,499

University of Missouri - University Bank  
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - UNRESTRICTED CURRENT FUNDS ONLY  
 For the Year Ending June 30, 2016

	Unrestricted Current Funds						
	General Operating - Funds 0000 through 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	-	-	-	-	-	-	-



University of Missouri - University Bank  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - UNRESTRICTED CURRENT FUNDS ONLY  
For the Year Ending June 30, 2016

	Unrestricted Current Funds					Total Unrestricted Current Funds
	General Operating - Funds 0000 through 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	4,717,083	-	-	-	-	4,717,083
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	-	-	-	-	-	-
Intra Fund Transfers In (Out)	5,759	-	-	-	-	5,759
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	4,722,843	-	-	-	-	4,722,843
Increase (Decrease) in Net Assets	4,094,828	-	-	-	-	4,094,828
Net Position, Beginning of Year	59,253,725	-	-	-	-	59,253,725
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	59,253,725	-	-	-	-	59,253,725
Net Position, End of Year	\$ 63,348,553	\$ -	\$ -	\$ -	\$ -	\$ 63,348,553

University of Missouri - University Bank  
OPERATING EXPENSES BY OBJECT MATRIX  
For the Year Ending June 30, 2016

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

University of Missouri - University Bank  
**RESTRICTED AND UNRESTRICTED PLANT FUNDS**  
 As of June 30, 2016

	Balance July 1, 2015	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2016
Restricted:								
TOTAL RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unrestricted:								
UNSPECIFIED PROGRAM	(81,222)	-	-	-	-	-	-	(81,222)
INTERNAL LOAN PROGRAM	10,016,725	-	-	102,589	-	-	440,737	10,560,052
GENERAL	8,690,646	-	-	85,485	-	434,048	(4,996,268)	3,345,815

