

2022 Financial Report and Supplemental Schedules



STATEMENTS OF NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2022	2021	2020	2019	2018
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 13,064	\$ 9,331	\$ 5,673	\$ 5,394	\$ 13,175
Investment in Treasury General Pool	139,511	141,538	129,543	134,580	61,401
Short-Term Investments	307	19	212	23,278	76
Investment of Cash Collateral	-	-	-	-	(2,425)
Accounts Receivable, Net	13,039	8,936	7,995	23,015	16,882
Pledges Receivable, Net	-	-	-	-	-
Notes Receivable, Net	-	-	-	-	-
Inventories	-	11	11	11	11
Prepaid Expenses and Other Current Assets	1,409	1,645	778	833	1,463
Total Current Assets	167,330	161,480	144,212	187,111	90,583
Noncurrent Assets					
Pledges Receivable, Net	-	-	-	-	-
Notes Receivable, Net	-	-	-	-	-
Leases Receivable, Net and Other Assets	37	-	-	-	-
Long-Term Investments	64,841	71,904	60,115	61,592	65,583
Right of Use Assets, Net	1,138	-	-	-	-
Capital Assets, Net	15,136	16,080	17,787	21,619	24,978
Total Noncurrent Assets	81,152	87,984	77,902	83,211	90,561
Total Assets	\$ 248,482	\$ 249,464	\$ 222,114	\$ 270,322	\$ 181,144
Liabilities					
Current Liabilities					
Accounts Payable	\$ 15,263	\$ 6,750	\$ 5,518	\$ 10,817	\$ 9,221
Accrued Liabilities	3,824	3,029	3,312	3,367	2,983
Deferred Revenue	1,174	(253)	136	689	1,925
Funds Held for Others	-	-	-	-	712
Collateral Held for Securities Lending	-	-	-	-	(2,425)
Current Portion of Long-Term Debt	779	-	-	-	-
Long-Term Debt Subject to Remarketing	-	-	-	-	-
Total Current Liabilities	21,040	9,526	8,966	14,873	12,416
Noncurrent Liabilities					
Long-Term Debt	1,746	-	-	-	-
Other Noncurrent Liabilities	1,688	1,787	1,555	1,348	1,393
Total Noncurrent Liabilities	3,434	1,787	1,555	1,348	1,393
Deferred Inflow Resources					
	658	743	325	325	229
Total Liabilities and Deferred Inflows of Resources	25,132	12,056	10,846	16,546	14,038
Net Position					
Invested in Capital Assets, Net of Debt	13,749	16,080	17,787	21,619	24,978
Restricted					
Nonexpendable -					
Endowment	148	94	76	79	78
Expendable -					
Scholarship, Research, Instruction & Other	3,113	3,499	2,764	2,637	2,703
Loans	-	-	-	-	-
Capital Projects	-	3	4	4	4
Unrestricted	206,340	217,732	190,637	229,437	139,343
Total Net Position	223,350	237,408	211,268	253,776	167,106
Total Liabilities & Net Position	\$ 248,482	\$ 249,464	\$ 222,114	\$ 270,322	\$ 181,144

CHANGES IN NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2022	2021	2020	2019	2018
Operating Revenues					
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	20	168	156	174	87
Net Tuition and Fees	(20)	(168)	(156)	(174)	(87)
Federal Grants and Contracts	-	-	512	-	-
State and Local Grants and Contracts	697	-	-	136	1
Private Grants and Contracts	250	106	-	-	-
Sales and Services of Educational Activities	1,140	1,029	691	726	1,055
Auxiliary Enterprises -					
Patient Medical Services, Net	-	-	-	-	-
Housing and Dining Services, Net	-	-	-	-	-
Bookstores	-	-	-	-	-
Other Auxiliary Enterprises, Net	21,834	22,960	21,457	25,377	28,048
Other Operating Revenues	3,452	4,244	5,887	11,287	6,154
Total Operating Revenues	27,353	28,171	28,391	37,352	35,171
Operating Expenses					
Salaries and Wages	39,802	33,173	34,617	33,435	31,984
Benefits	13,683	11,270	11,336	11,192	10,568
Supplies, Services and Other Operating Expenses	(26,494)	8,789	12,808	20,306	12,542
Scholarships and Fellowships	-	-	-	-	-
Depreciation	3,506	3,503	3,871	4,326	4,844
Total Operating Expenses	30,497	56,735	62,632	69,259	59,938
Operating Loss before State Appropriation	(3,144)	(28,564)	(34,241)	(31,907)	(24,767)
State Appropriations	-	10,130	10,612	11,326	12,766
Operating Inc (Loss) after State Appropriation,					
before Nonoperating Revenues (Expenses)	(3,144)	(18,434)	(23,629)	(20,581)	(12,001)
Nonoperating Revenues (Expenses)					
Federal Appropriations	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-
Investment & Endowment Inc (Losses), Net	(5,218)	45,054	14,738	43,137	24,326
Private Gifts	143	223	109	717	113
Interest Expense	(106)	-	-	-	-
Other Nonoperating Revenues (Expenses)	2	883	(31)	(637)	(57)
Net Nonoperating Revenues (Expenses)	(5,179)	46,160	14,816	43,217	24,382
Income (Loss) before Capital Contributions,					
Additions to Permanent Endowments and					
Extraordinary Items	(8,323)	27,726	(8,813)	22,636	12,381
State Capital Appropriations	-	-	-	-	-
Capital Gifts and Grants	-	-	-	-	-
Private Gifts for Endowment Purposes	51	-	-	-	-
Mandatory Transfers In (Out)	1	-	-	-	-
Non Mandatory Transfers In (Out)	(349)	14,276	(35,707)	62,468	(800)
Intra Fund Transfers In (Out)	(7,140)	(15,862)	2,012	803	(3,062)
Increase (Decrease) in Net Position	(15,760)	26,140	(42,508)	85,907	8,519
Net Position, Beginning of Year	237,408	211,268	253,776	167,106	158,587
Cumulative Effect of Change in Accounting Principles	1,702	-	-	763	-
Net Position, Beginning of Year, as Adjusted	239,110	211,268	253,776	167,869	158,587
Net Position, End of Year	\$ 223,350	\$ 237,408	\$ 211,268	\$ 253,776	\$ 167,106

University of Missouri - System Administration

STATEMENT OF NET POSITION - BY FUND

For the Year Ending June 30, 2022

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Assets						
Current Assets:						
Cash in Bank	\$ 26,871	\$ -	\$ -	\$ 13,037,450	\$ -	\$ 13,064,322
Investment in Treasury General Pool	110,004,855	2,378,186	-	686,204	26,441,894	139,511,140
Short Term Investments	-	-	-	306,896	-	306,896
Investment of Cash Collateral	-	-	-	-	-	-
State Appropriations Receivable	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	20,455	-	-	-	20,455
Patient Services Receivable, net	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-
Other Accounts Receivable, net	13,018,592	-	-	-	-	13,018,592
Investment Settlements Receivable	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Prepaid Expenses	1,409,066	-	-	-	-	1,409,066
Current Notes Receivable, net	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Total Current Assets	124,459,384	2,398,641	-	14,030,551	26,441,894	167,330,470
Noncurrent Assets:						
Pledges Receivable, net	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-
Leases Receivable, net and Other Assets	-	-	-	-	36,590	36,590
Long Term Investments	119,682	-	-	62,068,778	2,653,323	64,841,784
Right of Use Assets, net	-	-	-	-	1,137,997	1,137,997
Capital Assets, net	-	-	-	-	15,135,530	15,135,530
Total Noncurrent Assets	119,682	-	-	62,068,778	18,963,440	81,151,901
Deferred Outflow of Resources	-	-	-	-	-	-
Total Assets	124,579,066	2,398,641	-	76,099,329	45,405,334	248,482,371
Liabilities						
Current Liabilities:						
Accounts Payable	15,234,519	8,500	-	-	19,969	15,262,988
Accrued Payroll	249,199	-	-	-	-	249,199
Accrued Vacation	5,226,030	25,205	-	-	-	5,251,234
Accrued Interest Payable	-	-	-	-	728	728
Accrued Self-Insurance Claims	-	-	-	-	-	-
Accrued Liabilities	(1,688,000)	-	-	-	-	(1,688,000)
Deferred Revenue, Current	45,849	1,128,638	-	-	-	1,174,487
Payroll Withholdings and Other Employee Benefits	10,287	-	-	-	-	10,287
Investment Settlements Payable	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	-	-	-
Long-Term Debt, current	-	-	-	-	779,447	779,447
Due to Other Funds	-	-	-	-	-	-
Total Current Liabilities	19,077,884	1,162,343	-	-	800,144	21,040,370

University of Missouri - System Administration

STATEMENT OF NET POSITION - BY FUND

For the Year Ending June 30, 2022

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Noncurrent Liabilities:						
Deferred Revenue	-	-	-	-	-	-
Derivative Instrument Liability	-	-	-	-	-	-
Asset Retirement Obligation	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	1,745,509	1,745,509
Other Post Employment Benefits Liability	-	-	-	-	-	-
Net Pension Liability	-	-	-	-	-	-
Other Noncurrent Liabilities	1,688,000	-	-	-	-	1,688,000
Total Noncurrent Liabilities	1,688,000	-	-	-	1,745,509	3,433,509
Deferred Inflow of Resources	-	-	-	622,599	35,473	658,073
Total Liabilities	20,765,884	1,162,343	-	622,599	2,581,126	25,131,952
Net Position						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	13,748,571	13,748,571
Reserved for Employees' Pension Plan	-	-	-	-	-	-
Restricted:						
Nonexpendable	-	-	-	147,901	-	147,901
Expendable	-	1,236,298	-	1,876,838	-	3,113,136
Unrestricted	103,813,182	-	-	73,451,991	29,075,638	206,340,811
Total Net Position	103,813,182	1,236,298	-	75,476,730	42,824,209	223,350,419
Total Liabilities and Net Position	\$ 124,579,066	\$ 2,398,641	\$ -	\$ 76,099,329	\$ 45,405,334	\$ 248,482,371

University of Missouri - UMSYS - System Administration

Statement of Revenues, Expenses and Changes in Net Position - By Fund

For the Year Ending June 30, 2022

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	18,585	1,000	-	-	-	19,585
Net Student Fees	(18,585)	(1,000)	-	-	-	(19,585)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	697,339	-	-	-	697,339
Private Grants and Contracts	-	250,083	-	-	-	250,083
Sales and Services of Education Activities	1,139,647	-	-	-	-	1,139,647
<i>Auxiliary Enterprises:</i>						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	21,833,941	-	-	-	-	21,833,941
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	3,453,028	-	-	-	(1,414)	3,451,613
Facilities & Administrative Cost Recovery	41,552	(41,552)	-	-	-	0
Total Operating Revenues	26,449,583	904,870	-	-	(1,414)	27,353,039
Operating Expenses:						
Salaries and Wages	39,496,059	306,077	-	-	-	39,802,136
Staff Benefits	13,603,594	79,448	-	-	-	13,683,041
Supplies, Services and Other Operating Expenses	(28,086,833)	1,125,961	-	2,536	(100,685)	(27,059,022)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	400,271	-	-	-	164,345	564,616
Asset Retirement Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	3,506,026	3,506,026
Total Operating Expenses	25,413,090	1,511,485	-	2,536	3,569,686	30,496,797
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	1,036,493	(606,615)	-	(2,536)	(3,571,100)	(3,143,758)
State Appropriations	-	-	-	-	-	-
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	1,036,493	(606,615)	-	(2,536)	(3,571,100)	(3,143,758)
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	(2,422,589)	85,529	-	2,487,980	59,052	209,973
Unrealized Gain/Loss	-	-	-	(5,348,794)	-	(5,348,794)
Private Gifts	-	142,600	-	-	-	142,600
Interest Expense	-	-	-	-	(105,988)	(105,988)
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Gain/Loss on Asset Disposal	8,285	-	-	-	(86,541)	(78,256)
Other Nonoperating Revenues (Expenses)	-	-	-	-	1,696	1,696

University of Missouri - UMSYS - System Administration
Statement of Revenues, Expenses and Changes in Net Position - By Fund
For the Year Ending June 30, 2022

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers						
	(2,414,304)	228,129	-	(2,860,814)	(131,780)	(5,178,769)
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	50,722	-	50,722
Net Other Nonoperating Revenues (Expenses) before Transfers						
	(2,414,304)	228,129	-	(2,810,092)	(131,780)	(5,128,047)
Mandatory Transfers In (Out)	-	-	-	1,028	-	1,028
Non Mandatory Transfers In (Out)	(2,102,232)	887	-	14,282	1,737,612	(349,450)
Intra Fund Transfers In (Out)	(7,139,694)	-	-	-	-	(7,139,694)
General Revenue Allocations	(2,574,209)	-	-	-	2,574,209	-
Net Nonoperating Revenues (Expenses) and Transfers						
	(14,230,439)	229,017	-	(2,794,781)	4,180,041	(12,616,163)
Increase (Decrease) in Net Assets						
	(13,193,947)	(377,599)	-	(2,797,317)	608,941	(15,759,921)
Net Position, Beginning of Year						
	117,007,129	1,613,897	-	78,274,047	40,511,827	237,406,899
Cumulative Effect of Change in Accounting Principle	-	-	-	-	1,703,441	1,703,441
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted						
	117,007,129	1,613,897	-	78,274,047	42,215,267	239,110,340
Net Position, End of Year						
	\$ 103,813,182	\$ 1,236,298	\$ -	\$ 75,476,730	\$ 42,824,209	\$ 223,350,419

University of Missouri - System Administration

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

For the Year Ending June 30, 2022

	Unrestricted Current Funds					Total Unrestricted Current Funds
	General Operating - Funds 0000 through 0090	Continuing Education - Funds 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	18,585	-	-	-	-	18,585
Net Student Fees	(18,585)	-	-	-	-	(18,585)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	1,139,647	-	-	-	-	1,139,647
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	-	-	21,833,941	-	-	21,833,941
Other Operating Revenues	3,388,568	-	-	106,012	-	3,494,579
Total Operating Revenues	4,509,630	-	21,833,941	106,012	-	26,449,583
Operating Expenses:						
Salaries and Wages	33,664,033	-	5,266,125	565,900	-	39,496,059
Staff Benefits	11,395,347	-	1,985,292	222,955	-	13,603,594
Supplies, Services and Other Operating Expense	(43,149,381)	-	14,038,868	1,023,680	-	(28,086,833)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	400,271	-	-	-	-	400,271
Depreciation	-	-	-	-	-	-
Total Operating Expenses	2,310,269	-	21,290,284	1,812,536	-	25,413,090
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	2,199,360	-	543,657	(1,706,525)	-	1,036,493
State Appropriations	-	-	-	-	-	-
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	2,199,360	-	543,657	(1,706,525)	-	1,036,493
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Realized Gain/Loss	(2,448,715)	-	26,127	-	-	(2,422,589)
Unrealized Gain/Loss	-	-	-	-	-	-
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Gain/Loss on Asset Disposal	8,285	-	-	-	-	8,285
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses) before Transfers	(2,440,431)	-	26,127	-	-	(2,414,304)
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(500,920)	-	(1,601,312)	-	-	(2,102,232)
Intra Fund Transfers In (Out)	(8,374,161)	-	-	1,234,467	-	(7,139,694)
General Revenue Allocations	(2,574,209)	-	-	-	-	(2,574,209)
Net Nonoperating Revenues (Expenses) and Transfers	(13,889,721)	-	(1,575,185)	1,234,467	-	(14,230,439)
Increase (Decrease) in Net Assets	(11,690,361)	-	(1,031,528)	(472,057)	-	(13,193,947)
Net Position, Beginning of Year	109,084,352	-	9,465,508	(1,542,731)	-	117,007,129
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	109,084,352	-	9,465,508	(1,542,731)	-	117,007,129
Net Position, End of Year	\$ 97,393,991	\$ -	\$ 8,433,980	\$ (2,014,788)	\$ -	\$ 103,813,182

University of Missouri - System Administration

CURRENT FUNDS OPERATING REVENUES

For the Year Ending June 30, 2022

	Current Funds		Total Funds
	Unrestricted	Restricted	
Operating Revenues:			
Student Fees -			
Less: Scholarship Allowances	\$ 18,585	\$ 1,000	\$ 19,585
Net Student Fees	(18,585)	(1,000)	(19,585)
Federal Grants and Contracts -			
Department of:			
Total Federal Grants and Contracts	-	-	-
State and Local Grants and Contracts	-	697,339	697,339
Private Grants and Contracts	-	250,083	250,083
Sales and Services of Education Activities	1,139,647	-	1,139,647
Auxiliary Enterprises -			
Other Auxiliary Enterprises	21,833,941	-	21,833,941
Other Operating Revenues -			
F&A Recovery	41,552	(41,552)	-
Other	3,453,028	-	3,453,028
Total Operating Revenues	\$ 26,449,583	\$ 904,870	\$ 27,354,453

University of Missouri - System Administration

OPERATING EXPENSES BY OBJECT MATRIX

For the Year Ending June 30, 2022

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ 7,474,210	\$ 2,680,660	\$ (7,163,028)	\$ -	\$ -	\$ 2,991,842
Research	1,667	471	179,157	-	-	181,295
Public Service	442,385	113,134	1,121,149	-	-	1,676,668
Academic Support	86,198	6,632	(775,433)	-	-	(682,603)
Student Services (B)	1,141,448	450,519	(1,589,325)	-	-	2,643
Institutional Support (C)	24,643,526	8,213,810	(28,339,366)	-	-	4,517,970
Operation & Maintenance of Plant	746,577	232,524	(4,032,625)	-	-	(3,053,524)
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	34,536,011	11,697,750	(40,599,469)	-	-	5,634,291
Auxiliary Enterprises (E)	5,266,125	1,985,292	14,038,868	-	-	21,290,284
Total Current Funds Operating Expenses	39,802,136	13,683,041	(26,560,602)	-	-	26,924,575
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	2,536	-	-	2,536
Plant Funds (G)	-	-	63,660	-	-	63,660
Depreciation	-	-	-	-	3,506,026	3,506,026
Total Operating Expenses - All Funds	\$ 39,802,136	\$ 13,683,041	\$ (26,494,406)	\$ -	\$ 3,506,026	\$ 30,496,797

(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 Deptid 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, 2022

	Net Position July 1, 2021	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Position June 30, 2022
AUXILIARIES:					
MOREnet Operations	\$ 9,465,508	\$ 21,833,941	\$ 21,290,284	\$ (1,575,185)	\$ 8,433,980
eMINTS Operations	-	-	-	-	-
Miscellaneous Other Auxiliarie	-	-	-	-	-
Total Auxiliaries	9,465,508	21,833,941	21,290,284	(1,575,185)	8,433,980
SERVICE OPERATIONS:					
Computing Services	(74,535)	-	1,239,431	1,234,467	(79,499)
Other Service Oper	(1,468,196)	106,012	573,105	-	(1,935,289)
Total Service Operations	\$ (1,542,731)	\$ 106,012	\$ 1,812,536	\$ 1,234,467	\$ (2,014,788)

University of Missouri - System Administration

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

For the Year Ending June 30, 2022

	MOREnet
Operating Revenues:	
Other Operating Revenues	\$ 21,833,941
Total Operating Revenues	21,833,941
Operating Expenses:	
Salaries and Wages	5,266,125
Staff Benefits	1,985,292
Utilities	67,033
Supplies and Non Capital Equipment	3,688,252
Professional and Consulting Services	779,554
Other Departmental Operating Expense	9,504,029
Total Operating Expenses	21,290,284
Operating Income (Loss) before Other Nonoperating Revenues (Expenses) and Transfers	543,657
Other Nonoperating Revenues (Expenses) and Transfers:	
Investment and Endowment Income	26,127
Transfers	(1,601,312)
Net Other Nonoperating Revenues (Expenses) and Transfers	(1,575,185)
Increase (Decrease) in Net Postion	(1,031,528)
Net Position, Beginning of Year	9,465,508
Net Position, End of Year	\$ 8,433,980

University of Missouri - System Administration

ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2022

	Balance July 1, 2021	Net Gifts and Other Additions	Investment Income and Gain (Loss) on Sale of Securities	Unrealized Gain (Loss)	Distributions	Administration Fee	Withdrawals	Transfers In (Out)	Balance June 30, 2022
Endowment Funds:									
Income Restricted -									
MCVEAN-KATEMAN HIST PERFORM AW	\$ -	\$ 95	\$ 533	\$ (1,205)	\$ (346)	\$ (105)	\$ -	\$ 14,282	\$ 13,254
STRICKLAND HIST PRIZE	14,865	-	961	(1,018)	(494)	(151)	-	-	14,164
GENERAL ENDOWMENT TRUST	16,491	-	1,069	(1,160)	(550)	-	-	-	15,849
Arthur Unger Papers Endow WHMC	22,891	-	1,480	(1,567)	(761)	(232)	-	-	21,811
NATIONAL WOMEN & MEDIA COLLECT	39,538	-	2,608	(2,781)	(1,342)	(409)	-	1,028	38,642
Carnahan Endowment	-	48,091	720	(4,293)	(257)	(78)	-	-	44,183
TOTAL INCOME RESTRICTED	93,784	48,186	7,370	(12,024)	(3,750)	(976)	-	15,310	147,901
Total Endowment Funds	93,784	48,186	7,370	(12,024)	(3,750)	(976)	-	15,310	147,901
Quasi Endowment Funds:									
Income Restricted -									
WEST HIST MAN GIFTS	164,611	-	10,642	(11,272)	(5,469)	(1,668)	-	-	156,844
TOTAL INCOME RESTRICTED	164,611	-	10,642	(11,272)	(5,469)	(1,668)	-	-	156,844
Income Unrestricted -									
OWEN B LOONEY TRUST	88,505	-	5,722	(6,060)	(2,940)	(897)	-	-	84,329
CASH & CASH EQUIV	42,967	-	216	-	-	-	-	-	43,182
Finance Support Reserve	46,233,004	-	2,995,735	(3,253,198)	(1,543,188)	-	-	-	44,432,353
System Estate Distribution	-	-	-	-	-	-	-	-	-
BIRCH ENDOWMENT	135,446	-	8,756	(9,275)	(4,500)	(1,373)	-	-	129,055
HURWITZ ENDOWMENT FUND	566,929	-	36,650	(38,820)	(18,836)	(5,746)	-	-	540,178
KINSOLVING ENDOWMENT	453,169	-	29,296	(31,031)	(15,056)	(4,593)	-	-	431,785
WUNDERLICH ENDOWMENT	453,119	-	29,293	(31,027)	(15,054)	(4,593)	-	-	431,738
Investment Income Stab Reserve	28,322,518	-	1,920,831	(1,956,087)	(927,890)	-	-	-	27,359,372
TOTAL INCOME UNRESTRICTED	76,295,658	-	5,026,499	(5,325,498)	(2,527,465)	(17,202)	-	-	73,451,991
Total Quasi Endowment Funds	76,460,270	-	5,037,140	(5,336,770)	(2,532,934)	(18,870)	-	-	73,608,835
Unitrust, Life Income and Charitable Gift Funds:									
Charitable Gift Annuity Funds -									
CHARITABLE GFT ANNUITY RESERVE	1,719,994	-	-	-	-	-	-	-	1,719,994
TOTAL CHARITABLE GIFT ANNUITY FUNDS	1,719,994	-	-	-	-	-	-	-	1,719,994
Total Unitrust, Life Income & Charitable Gift Funds	1,719,994	-	-	-	-	-	-	-	1,719,994
Total Endowment & Similar Funds	\$ 78,274,047	\$ 48,186	\$ 5,044,511	\$ (5,348,794)	\$ (2,536,684)	\$ (19,846)	\$ -	\$ 15,310	\$ 75,476,730

University of Missouri - System Administration
RESTRICTED AND UNRESTRICTED PLANT FUNDS
As of June 30, 2022

	Program Code	Balance July 1, 2021	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2022
Restricted:									
Jordan Foundation Gifts	A8500	\$ 3,273	\$ -	\$ -	\$ 4	\$ -	\$ 3,277	\$ -	\$ -
TOTAL RESTRICTED		3,273	-	-	4	-	3,277	-	-
Unrestricted:									
Unspecified Program	0	17,577,776	-	-	59,048	-	627,692	1,601,312	18,610,444
Records Mngt Equip Reserve	A8768	137,361	-	-	-	-	6,708	5,000	135,653
2910 Lemone Bldg Reserve	A8771	645,120	-	-	225	-	7,071	112,652	750,925
Unspecified Plant Projects	A8855	2,495,541	-	-	-	-	8,041	-	2,487,500
RECORDS CENTER BLDG RESERVE	A8857	867,933	-	-	-	-	-	-	867,933
Providence Point Remodel	A8878	(5,570)	-	-	-	-	(5,570)	-	-
Surplus Property Projects	A8879	272,217	-	-	-	-	17	-	272,199
Telepresence Plant	A8889	345,436	-	-	-	-	-	(300,000)	45,436
PS Finance Expansion	A8890	148,757	-	-	-	-	248,570	99,812	-
PS HR Expansion	A8891	505,103	-	-	-	-	-	-	505,103
Oracle DB Expansion	A8892	368,910	-	-	-	-	-	-	368,910
Equip Server Replacement/Depr	A8893	413,480	-	-	-	-	-	218,836	632,316
PS Student Admin Expansion	A8992	206,668	-	-	-	-	-	-	206,668
VP IT FIM Plant	A9000	231,410	-	-	-	-	-	-	231,410
VP IT O365 Plant	A9008	113,195	-	-	-	-	-	-	113,195
VP IT eDiscovery Plant	A9029	110,594	-	-	-	-	27,418	-	83,176
306 UHall Lactation Room	A9044	(4,813)	-	-	-	-	(4,813)	-	-
TOTAL UNRESTRICTED		24,429,116	-	-	59,273	-	915,135	1,737,612	25,310,867
Total Unexpended Plant Funds		\$ 24,432,389	\$ -	\$ -	\$ 59,277	\$ -	\$ 918,412	\$ 1,737,612	\$ 25,310,867

University of Missouri - System Administration
INVESTMENT IN PLANT CAPITAL ASSETS

For the Month Ended June 30, 2022

	Balance July 01, 2021	Additions	Deletions	Balance June 30, 2022
Capital Assets:				
Building	\$ 21,493,515	\$ -	\$ -	\$ 21,493,515
Land	3,840,896	-	-	3,840,896
Infrastructure	1,360,135	-	-	1,360,135
Equipment	77,709,317	2,279,562	(1,654,234)	78,334,645
Software	12,172,087	-	-	12,172,087
Art & Museum Objects	7,361	-	-	7,361
	-			
Total Capital Assets	116,583,310	2,279,562	(1,654,234)	117,208,637
Less Accumulated Depreciation:				
Building	17,342,558	326,198	-	17,668,756
Infrastructure	635,164	39,543	-	674,707
Equipment	73,678,146	1,901,170	(1,567,468)	74,011,848
Software	8,847,950	869,847	-	9,717,797
Total Accumulated Depreciation	100,503,817	3,136,758	(1,567,468)	102,073,107
Total Investment in Plant Capital Assets, Net	\$ 16,079,493	\$ (857,196)	\$ (86,766)	\$ 15,135,530

University of Missouri - System Administration**BONDS AND NOTES PAYABLE**

For the Year Ended June 30, 2022

	Balance July 1, 2021	Additions	Retired	Amortization	Balance June 30, 2022
Lease Financed Purchase Obligations					
UMSYS lease 405	1,806,618	-	431,501	-	1,375,117
Right of Use Leases	1,516,745	5,381	372,287	-	1,149,839
Total Outstanding Debt	\$ 3,323,363	\$ 5,381	\$ 803,788	\$ -	\$ 2,524,956

University of Missouri - System Administration
CUSTODIAL FUNDS - SEPARATELY REPORTED

As of June 30, 2022

	Balance July 1, 2021	Deposits	Withdrawals	Balance June 30, 2022
CONSORTIUM FOR SCHOOL NETWORKI	\$ 41,166	\$ 3,885	\$ 6,544	\$ 38,506
GPN CONSORTUIM	1,350,215	1,095,999	1,445,422	1,000,793
MSAC APPROPRIATIONS	320	-	-	320
MIC TECHNOLOGY ACCELERATOR	375,000	-	-	375,000
STATE HIST SOC FY EVEN	99,507	2,812,505	2,837,181	74,831
SHSMO OPERATIONS	(6,963)	1,256	-	(5,707)
MAINTENANCE HISTORICAL SOC	803,607	1,885,115	280,858	2,407,865
VACATION PAY ACCRUAL AGEN	(199,462)	-	20,161	(219,623)
Lipscomb Loan Fd - All campus	-	160	-	160
TOTAL CUSTODIAL FUNDS	\$ 2,463,390	\$ 5,798,921	\$ 4,590,166	\$ 3,672,145

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