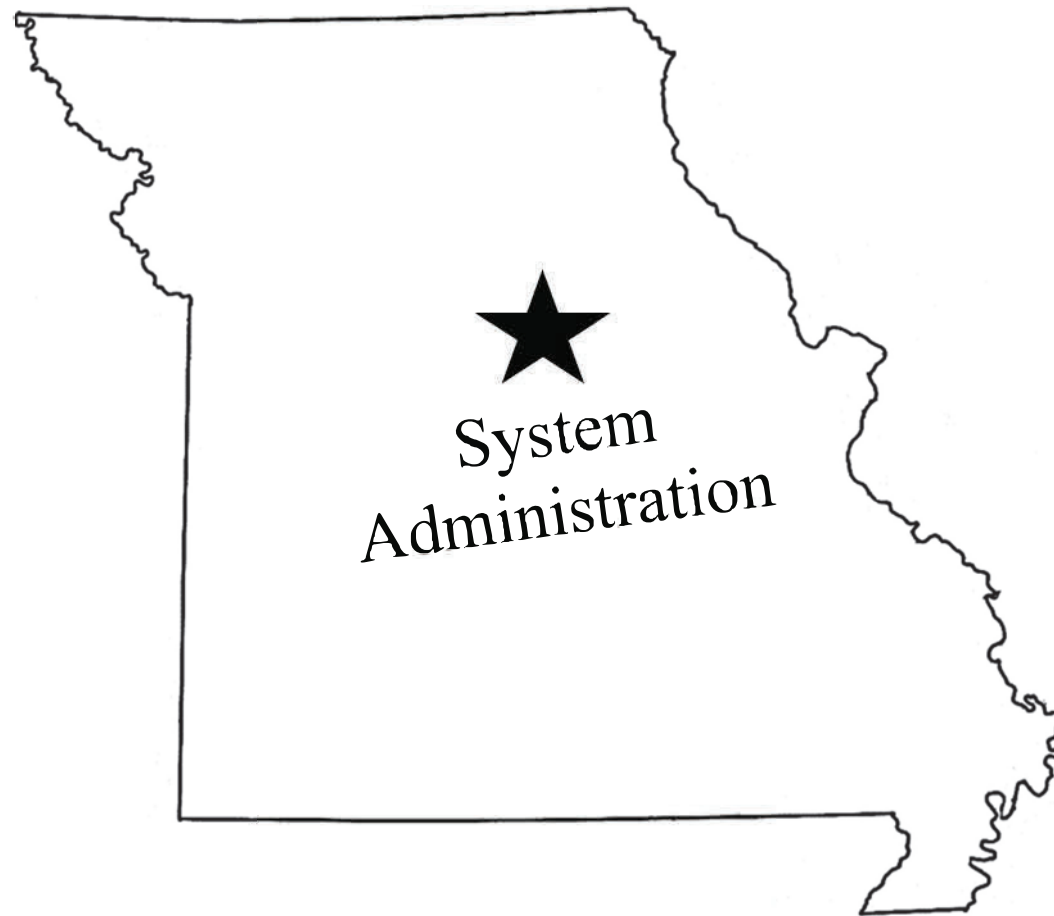


2023 Financial Report and Supplemental Schedules



STATEMENTS OF NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2023	2022	2021	2020	2019
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 12,534	\$ 13,064	\$ 9,331	\$ 5,673	\$ 5,394
Investment in Treasury General Pool	131,506	139,511	141,538	129,543	134,580
Short-Term Investments	-	307	19	212	23,278
Investment of Cash Collateral	-	-	-	-	-
Accounts Receivable, Net	16,088	13,039	8,936	7,995	23,015
Pledges Receivable, Net	-	-	-	-	-
Notes Receivable, Net	-	-	-	-	-
Inventories	-	-	11	11	11
Lease Receivable, Current	21	-	-	-	-
Prepaid Expenses and Other Current Assets	1,484	1,409	1,645	778	833
Total Current Assets	161,633	167,330	161,480	144,212	187,111
Noncurrent Assets					
Pledges Receivable, Net	-	-	-	-	-
Notes Receivable, Net	-	-	-	-	-
Leases Receivable, Net and Other Assets	104	37	-	-	-
Long-Term Investments	65,826	64,841	71,904	60,115	61,592
Right of Use Assets, Net	6,680	1,138	-	-	-
Capital Assets, Net	12,318	15,136	16,080	17,787	21,619
Total Noncurrent Assets	84,928	81,152	87,984	77,902	83,211
Total Assets	\$ 246,561	\$ 248,482	\$ 249,464	\$ 222,114	\$ 270,322
Liabilities					
Current Liabilities					
Accounts Payable	\$ 14,455	\$ 15,263	\$ 6,750	\$ 5,518	\$ 10,817
Accrued Liabilities	4,112	3,824	3,029	3,312	3,367
Deferred Revenue	196	1,174	(253)	136	689
Funds Held for Others	-	-	-	-	-
Collateral Held for Securities Lending	-	-	-	-	-
Current Portion of Long-Term Debt	3,098	779	-	-	-
Long-Term Debt Subject to Remarketing	-	-	-	-	-
Total Current Liabilities	21,861	21,040	9,526	8,966	14,873
Noncurrent Liabilities					
Long-Term Debt	3,379	1,746	-	-	-
Other Noncurrent Liabilities	1,775	1,688	1,787	1,555	1,348
Total Noncurrent Liabilities	5,154	3,434	1,787	1,555	1,348
Deferred Inflow Resources	743	658	743	325	325
Total Liabilities and Deferred Inflows of Resources	27,758	25,132	12,056	10,846	16,546
Net Position					
Invested in Capital Assets, Net of Debt	12,521	13,749	16,080	17,787	21,619
Restricted					
Nonexpendable -					
Endowment	153	148	94	76	79
Expendable -					
Scholarship, Research, Instruction & Other	2,981	3,113	3,499	2,764	2,637
Loans	-	-	-	-	-
Capital Projects	-	-	3	4	4
Unrestricted	203,148	206,340	217,732	190,637	229,437
Total Net Position	218,803	223,350	237,408	211,268	253,776
Total Liabilities & Net Position	\$ 246,561	\$ 248,482	\$ 249,464	\$ 222,114	\$ 270,322

CHANGES IN NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2023	2022	2021	2020	2019
Operating Revenues					
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	23	20	168	156	174
Net Tuition and Fees	(23)	(20)	(168)	(156)	(174)
Federal Grants and Contracts	40	-	-	512	-
State and Local Grants and Contracts	1,115	697	-	-	136
Private Grants and Contracts	350	250	106	-	-
Sales and Services of Educational Activities	1,280	1,140	1,029	691	726
Auxiliary Enterprises -					
Patient Medical Services, Net	-	-	-	-	-
Housing and Dining Services, Net	-	-	-	-	-
Bookstores	-	-	-	-	-
Other Auxiliary Enterprises, Net	21,181	21,834	22,960	21,457	25,377
Other Operating Revenues	13,993	3,452	4,244	5,887	11,287
Total Operating Revenues	37,936	27,353	28,171	28,391	37,352
Operating Expenses					
Salaries and Wages	41,407	39,802	33,173	34,617	33,435
Benefits	14,059	13,683	11,270	11,336	11,192
Supplies, Services and Other Operating Expenses	(31,748)	(26,494)	8,789	12,808	20,306
Scholarships and Fellowships	-	-	-	-	-
Depreciation	6,188	3,506	3,503	3,871	4,326
Total Operating Expenses	29,906	30,497	56,735	62,632	69,259
Operating Loss before State Appropriation	8,030	(3,144)	(28,564)	(34,241)	(31,907)
State Appropriations	-	-	10,130	10,612	11,326
Operating Inc (Loss) after State Appropriation,					
before Nonoperating Revenues (Expenses)	8,030	(3,144)	(18,434)	(23,629)	(20,581)
Nonoperating Revenues (Expenses)					
Federal Appropriations	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-
Investment & Endowment Inc (Losses), Net	7,085	(5,218)	45,054	14,738	43,137
Private Gifts	126	143	223	109	717
Interest Expense	(363)	(106)	-	-	-
Other Nonoperating Revenues (Expenses)	(56)	2	883	(31)	(637)
Net Nonoperating Revenues (Expenses)	6,792	(5,179)	46,160	14,816	43,217
Income (Loss) before Capital Contributions,					
 Additions to Permanent Endowments and					
 Extraordinary Items	14,822	(8,323)	27,726	(8,813)	22,636
State Capital Appropriations	-	-	-	-	-
Capital Gifts and Grants	-	-	-	-	-
Private Gifts for Endowment Purposes	6	51	-	-	-
Mandatory Transfers In (Out)	-	1	-	-	-
Non Mandatory Transfers In (Out)	(7,438)	(349)	14,276	(35,707)	62,468
Intra Fund Transfers In (Out)	(11,987)	(7,140)	(15,862)	2,012	803
Increase (Decrease) in Net Position	(4,597)	(15,760)	26,140	(42,508)	85,907
Net Position, Beginning of Year	223,350	237,408	211,268	253,776	167,106
Cumulative Effect of Change in Accounting Principles	50	1,702	-	-	763
Net Position, Beginning of Year, as Adjusted	223,400	239,110	211,268	253,776	167,869
Net Position, End of Year	\$ 218,803	\$ 223,350	\$ 237,408	\$ 211,268	\$ 253,776

University of Missouri - System Administration

Statement of Net Position - By Fund

For the Year Ending June 30, 2023

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Assets						
Current Assets:						
Cash in Bank	\$ 67,993	\$ -	\$ -	\$ 12,465,564	\$ -	\$ 12,533,557
Investment in Treasury General Pool	96,149,424	1,100,400	-	826,048	33,430,306	131,506,178
Short Term Investments	-	-	-	-	-	-
Investment of Cash Collateral	-	-	-	-	-	-
State Appropriations Receivable	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	155,668	-	-	-	155,668
Patient Services Receivable, net	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-
Other Accounts Receivable, net	15,932,328	-	-	-	(407)	15,931,921
Investment Settlements Receivable	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-
Inventories	-	70	-	-	-	70
Prepaid Expenses	1,484,386	-	-	-	-	1,484,386
Current Notes Receivable, net	-	-	-	-	-	-
Lease Receivable Current	-	-	-	-	21,115	21,115
Due from Other Funds	-	-	-	-	-	-
Total Current Assets	113,634,131	1,256,138	-	13,291,612	33,451,014	161,632,895
Noncurrent Assets:						
Pledges Receivable, net	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	104,393	104,393
Long Term Investments	102,339	-	-	63,070,180	2,653,323	65,825,842
Right of Use Assets, net	-	-	-	-	6,680,132	6,680,132
Capital Assets, net	-	-	-	-	12,318,039	12,318,039
Total Noncurrent Assets	102,339	-	-	63,070,180	21,755,887	84,928,406
Deferred Outflow of Resources	-	-	-	-	-	-
Total Assets	113,736,470	1,256,138	-	76,361,792	55,206,901	246,561,301
Liabilities						
Current Liabilities:						
Accounts Payable	14,454,335	3,684	-	-	-	14,458,019
Accrued Payroll	273,208	-	-	-	-	273,208
Accrued Vacation	5,520,275	-	-	-	-	5,520,275
Accrued Interest Payable	-	-	-	-	93,635	93,635
Accrued Self-Insurance Claims	-	-	-	-	-	-
Accrued Liabilities	(1,775,000)	-	-	-	-	(1,775,000)
Deferred Revenue, Current	48,317	146,997	-	-	-	195,314
Payroll Withholdings and Other Employee Benefits	(2,625)	-	-	-	-	(2,625)
Investment Settlements Payable	-	-	-	-	-	-
Collateral for Securities on Loan	-	-	-	-	-	-
Long-Term Debt, current	-	-	-	-	3,098,455	3,098,455
Due to Other Funds	-	-	-	-	-	-
Total Current Liabilities	18,518,509	150,681	-	-	3,192,091	21,861,281

University of Missouri - System Administration

Statement of Net Position - By Fund

For the Year Ending June 30, 2023

	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	-	-	-	-	3,378,625	3,378,625
Other Post Employment Benefits Liability	-	-	-	-	-	-
Net Pension Liability	-	-	-	-	-	-
Other Noncurrent Liabilities	1,775,000	-	-	-	-	1,775,000
Total Noncurrent Liabilities	1,775,000	-	-	-	3,378,625	5,153,625
Deferred Inflow of Resources	-	-	-	618,078	124,926	743,003
Total Liabilities	20,293,509	150,681	-	618,078	6,695,641	27,757,909
Net Position						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	12,521,090	12,521,090
Reserved for Employees' Pension Plan	-	-	-	-	-	-
Restricted:						
Nonexpendable	-	-	-	152,927	-	152,927
Expendable	-	1,105,457	-	1,875,356	-	2,980,813
Unrestricted	93,442,961	-	-	73,715,431	35,990,169	203,148,561
Total Net Position	93,442,961	1,105,457	-	75,743,714	48,511,260	218,803,392
Total Liabilities and Net Position	\$ 113,736,470	\$ 1,256,138	\$ -	\$ 76,361,792	\$ 55,206,901	\$ 246,561,301

University of Missouri - System Administration

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

For the Year Ending June 30, 2023

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	13,059	10,000	-	-	-	23,059
Net Student Fees	(13,059)	(10,000)	-	-	-	(23,059)
Federal Grants and Contracts	-	40,790	-	-	-	40,790
State and Local Grants and Contracts	-	1,115,138	-	-	-	1,115,138
Private Grants and Contracts	-	349,787	-	-	-	349,787
Sales and Services of Education Activities	1,279,518	-	-	-	-	1,279,518
<i>Auxiliary Enterprises:</i>						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	21,181,372	-	-	-	-	21,181,372
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	13,994,330	-	-	-	(1,821)	13,992,508
Facilities & Administrative Cost Recovery	75,840	(75,840)	-	-	-	-
Total Operating Revenues	36,518,000	1,419,875	-	-	(1,821)	37,936,054
Operating Expenses:						
Salaries and Wages	41,145,317	261,299	-	-	-	41,406,616
Staff Benefits	13,986,253	72,591	-	-	-	14,058,844
Supplies, Services and Other Operating Expenses	(27,710,843)	1,075,108	-	294	(5,112,361)	(31,747,802)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	35,732	51,235	-	-	(86,967)	0
Asset Retirement Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	6,188,721	6,188,721
Total Operating Expenses	27,456,459	1,460,233	-	294	989,394	29,906,379
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	9,061,541	(40,358)	-	(294)	(991,215)	8,029,674
State Appropriations	-	-	-	-	-	-
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	9,061,541	(40,358)	-	(294)	(991,215)	8,029,674
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	6,673,157	88,706	-	(117,183)	62,945	6,707,626
Unrealized Gain/Loss	-	-	-	378,122	-	378,122
Private Gifts	-	125,600	-	-	-	125,600
Interest Expense	-	-	-	-	(363,178)	(363,178)
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Gain/Loss on Asset Disposal	543,094	-	-	-	(598,638)	(55,544)
Other Nonoperating Revenues (Expenses)	-	-	-	-	880	880

University of Missouri - System Administration

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

For the Year Ending June 30, 2023

	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	7,216,251	214,306	-	260,939	(897,991)	6,793,505
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	5,870	-	5,870
Net Other Nonoperating Revenues (Expenses) before Transfers	7,216,251	214,306	-	266,809	(897,991)	6,799,375
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(12,168,123)	(304,789)	-	469	5,034,122	(7,438,322)
Intra Fund Transfers In (Out)	(11,988,331)	-	-	-	-	(11,988,331)
General Revenue Allocations	(2,491,560)	-	-	-	2,491,560	-
Net Nonoperating Revenues (Expenses) and Transfers	(19,431,762)	(90,483)	-	267,278	6,627,690	(12,627,277)
Increase (Decrease) in Net Assets	(10,370,221)	(130,842)	-	266,984	5,636,476	(4,597,603)
Net Position, Beginning of Year	103,813,182	1,236,298	-	75,476,730	42,824,209	223,350,419
Cumulative Effect of Change in Accounting Principle	-	-	-	-	50,576	50,576
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	103,813,182	1,236,298	-	75,476,730	42,874,784	223,400,995
Net Position, End of Year	\$ 93,442,961	\$ 1,105,457	\$ -	\$ 75,743,714	\$ 48,511,260	\$ 218,803,392

University of Missouri - System Administration

Statement of Revenues, Expenses and Changes in Net Position - Unrestricted Current Funds Only

For the Year Ending June 30, 2023

	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	13,059	-	-	-	-	13,059
Net Student Fees	(13,059)	-	-	-	-	(13,059)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	1,279,518	-	-	-	-	1,279,518
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	-	-	21,181,372	-	-	21,181,372
Other Operating Revenues	13,979,101	-	-	91,068	-	14,070,169
Total Operating Revenues	15,245,560	-	21,181,372	91,068	-	36,518,000
Operating Expenses:						
Salaries and Wages	34,905,187	-	5,640,026	600,104	-	41,145,317
Staff Benefits	11,680,787	-	2,074,059	231,407	-	13,986,253
Supplies, Services and Other Operating Expense	(41,795,929)	-	13,017,644	1,067,442	-	(27,710,843)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	15,990	-	19,742	-	-	35,732
Depreciation	-	-	-	-	-	-
Total Operating Expenses	4,806,035	-	20,751,471	1,898,953	-	27,456,459
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	10,439,525	-	429,901	(1,807,885)	-	9,061,541
State Appropriations	-	-	-	-	-	-
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	10,439,525	-	429,901	(1,807,885)	-	9,061,541
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Realized Gain/Loss	6,669,610	-	3,548	-	-	6,673,157
Unrealized Gain/Loss	-	-	-	-	-	-
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Gain/Loss on Asset Disposal	523	-	879	541,693	-	543,094
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-

University of Missouri - System Administration

Statement of Revenues, Expenses and Changes in Net Position - Unrestricted Current Funds Only

For the Year Ending June 30, 2023

	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	
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	6,670,132	-	4,426	541,693	-	7,216,251
Net Other Nonoperating Revenues (Expenses) before Transfers	6,670,132	-	4,426	541,693	-	7,216,251
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(10,871,902)	-	(1,259,388)	(36,833)	-	(12,168,123)
Intra Fund Transfers In (Out)	(13,489,840)	-	-	1,501,509	-	(11,988,331)
General Revenue Allocations	(2,491,560)	-	-	-	-	(2,491,560)
Net Nonoperating Revenues (Expenses) and Transfers	(20,183,169)	-	(1,254,962)	2,006,369	-	(19,431,762)
Increase (Decrease) in Net Assets	(9,743,644)	-	(825,061)	198,483	-	(10,370,221)
Net Position, Beginning of Year	97,393,991	-	8,433,980	(2,014,788)	-	103,813,182
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	97,393,991	-	8,433,980	(2,014,788)	-	103,813,182
Net Position, End of Year	\$ 87,650,347	\$ -	\$ 7,608,919	\$ (1,816,305)	\$ -	\$ 93,442,961

University of Missouri - System Administration

Current Funds Operating Revenues

For the Year Ending June 30, 2023

	Current Funds		Total Funds
	Unrestricted	Restricted	
Operating Revenues:			
Student Fees -			
Less: Scholarship Allowances	\$ 13,059	\$ 10,000	\$ 23,059
Net Student Fees	(13,059)	(10,000)	(23,059)
Federal Grants and Contracts -			
Department of:			
National Science Foundation	-	40,790	40,790
Specialized Federal Activity	-	-	-
Total Federal Grants and Contracts	-	40,790	40,790
State and Local Grants and Contracts	-	1,115,138	1,115,138
Private Grants and Contracts	-	349,787	349,787
Sales and Services of Education Activities	1,279,518	-	1,279,518
Auxiliary Enterprises -			
Other Auxiliary Enterprises	21,181,372	-	21,181,372
Other Operating Revenues -			
F&A Recovery	75,840	(75,840)	-
Other	13,994,330	-	13,994,330
Total Operating Revenues	\$ 36,518,000	\$ 1,419,875	\$ 37,937,875

University of Missouri - System Administration

OPERATING EXPENSES BY OBJECT MATRIX

For the Year Ending June 30, 2023

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ 7,041,207	\$ 2,625,546	\$ (3,608,500)	\$ -	\$ -	\$ 6,058,253
Research	33,318	2,381	258,717	-	-	294,416
Public Service	31,892	15,355	602,769	-	-	650,016
Academic Support	60,000	4,603	(989,402)	-	-	(924,798)
Student Services (B)	1,354,333	490,608	(1,848,686)	-	-	(3,745)
Institutional Support (C)	26,428,454	8,598,493	(30,310,891)	-	-	4,716,056
Operation & Maintenance of Plant	817,387	247,798	(3,738,332)	-	-	(2,673,146)
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	35,766,590	11,984,786	(39,634,323)	-	-	8,117,052
Auxiliary Enterprises (E)	5,640,026	2,074,059	13,085,555	-	-	20,799,640
Total Current Funds Operating Expenses	41,406,616	14,058,844	(26,548,768)	-	-	28,916,692
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	294	-	-	294
Plant Funds (G)	-	-	(5,199,327)	-	-	(5,199,327)
Depreciation	-	-	-	-	6,188,721	6,188,721
Total Operating Expenses - All Funds	\$ 41,406,616	\$ 14,058,844	\$ (31,747,802)	\$ -	\$ 6,188,721	\$ 29,906,379

(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, 2023

	Net Position July 1, 2022	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Position June 30, 2023
AUXILIARIES:					
MOREnet Operations	\$ 8,433,980	\$ 21,181,372	\$ 20,751,471	\$ (1,254,962)	\$ 7,608,919
eMINTS Operations	-	-	-	-	-
Miscellaneous Other Auxiliarie	-	-	-	-	-
Total Auxiliaries:	8,433,980	21,181,372	20,751,471	(1,254,962)	7,608,919
SERVICE OPERATIONS:					
Computing Services	(79,499)	-	1,470,098	1,464,676	(84,921)
Other Service Oper	(1,935,289)	91,068	428,856	541,693	(1,731,384)
Total Service Operations:	\$ (2,014,788)	\$ 91,068	\$ 1,898,953	\$ 2,006,369	\$ (1,816,305)

University of Missouri - System Administration**Statement of Revenues, Expenses and Changes in Net Position - For Select Auxiliary Operations**

For the Year Ending June 30, 2023

	MOREnet
Operating Revenues:	
Other Operating Revenues	\$ 21,181,372
Total Operating Revenues	21,181,372
Operating Expenses:	
Salaries and Wages	5,640,026
Staff Benefits	2,074,059
Utilities	76,492
Supplies and Non Capital Equipment	2,581,498
Professional and Consulting Services	498,246
Other Departmental Operating Expense	9,881,150
Total Operating Expenses	20,751,471
Operating Income (Loss) before Other Nonoperating Revenues (Expenses) and Transfers	429,901
Other Nonoperating Revenues (Expenses) and Transfers:	
Investment and Endowment Income	3,548
Other Nonoperating Revenues and Expenses	879
Transfers	(1,259,388)
Net Other Nonoperating Revenues (Expenses) and Transfers	(1,254,962)
Increase (Decrease) in Net Postion	(825,061)
Net Position, Beginning of Year	8,433,980
Net Position, End of Year	\$ 7,608,919

University of Missouri - System Administration

Endowment and Similar Funds

As of June 30, 2023

	Balance July 1, 2022	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, 2023
Endowment Funds:									
Income Restricted -									
MCVEAN-KATEMAN HIST PERFORM AW	\$ 13,254	\$ -	\$ 429	\$ 71	\$ (473)	\$ (148)	\$ -	\$ 469	\$ 13,602
STRICKLAND HIST PRIZE	14,164	162	454	70	(499)	(156)	-	-	14,194
GENERAL ENDOWMENT TRUST	15,849	-	510	82	(562)	-	-	-	15,879
Arthur Unger Papers Endow WHMC	21,811	-	697	105	(768)	(240)	-	-	21,605
NATIONAL WOMEN & MEDIA COLLECT	38,642	-	1,235	187	(1,361)	(425)	-	-	38,277
Carnahan Endowment	44,183	5,415	1,585	384	(1,674)	(523)	-	-	49,370
TOTAL INCOME RESTRICTED	147,901	5,577	4,909	900	(5,336)	(1,492)	-	469	152,927
	147,901	5,577	4,909	900	(5,336)	(1,492)	-	469	152,927
Quasi Endowment Funds:									
Income Restricted -									
WEST HIST MAN GIFTS	156,844	-	5,013	757	(5,525)	(1,727)	-	-	155,363
TOTAL INCOME RESTRICTED	156,844	-	5,013	757	(5,525)	(1,727)	-	-	155,363
	156,844	-	5,013	757	(5,525)	(1,727)	-	-	155,363
Income Unrestricted -									
OWEN B LOONEY TRUST	84,329	-	2,695	407	(2,971)	(928)	-	-	83,533
CASH & CASH EQUIV	43,182	-	217	-	-	-	-	-	43,399
Finance Support Reserve	44,432,353	-	1,430,731	230,225	(1,574,235)	-	-	-	44,519,075
System Estate Distribution	-	-	-	-	-	-	-	-	-
BIRCH ENDOWMENT	129,055	-	4,125	623	(4,546)	(1,421)	-	-	127,836
HURWITZ ENDOWMENT FUND	540,178	-	17,265	2,609	(19,028)	(5,946)	-	-	535,077
KINSOLVING ENDOWMENT	431,785	-	13,801	2,085	(15,210)	(4,753)	-	-	427,708
WUNDERLICH ENDOWMENT	431,738	-	13,799	2,085	(15,208)	(4,753)	-	-	427,661
Investment Income Slab Reserve	27,359,372	-	999,900	138,430	(946,558)	-	-	-	27,551,143
TOTAL INCOME UNRESTRICTED	73,451,991	-	2,482,532	376,465	(2,577,756)	(17,801)	-	-	73,715,431
	73,451,991	-	2,482,532	376,465	(2,577,756)	(17,801)	-	-	73,715,431
Total Quasi Endowment Funds	73,608,835	-	2,487,545	377,222	(2,583,281)	(19,528)	-	-	73,870,794
	73,608,835	-	2,487,545	377,222	(2,583,281)	(19,528)	-	-	73,870,794
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
	1,719,994	-	-	-	-	-	-	-	1,719,994
Total Unitrust, Life Income & Charitable Gift Funds	1,719,994	-	-	-	-	-	-	-	1,719,994
	1,719,994	-	-	-	-	-	-	-	1,719,994
Total Endowment & Similar Funds	\$ 75,476,730	\$ 5,577	\$ 2,492,454	\$ 378,122	\$ (2,588,617)	\$ (21,020)	\$ -	\$ 469	\$ 75,743,714
	\$ 75,476,730	\$ 5,577	\$ 2,492,454	\$ 378,122	\$ (2,588,617)	\$ (21,020)	\$ -	\$ 469	\$ 75,743,714

University of Missouri - UMSYS - System Administration

Restricted and Unrestricted Plant Funds

As of June 30, 2023

	Balance July 1, 2022	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2023
Restricted:								
Unrestricted:								
Unspecified Program	\$ 18,610,444	\$ -	\$ -	\$ 62,945	\$ -	\$ 122,887	\$ 1,259,388	\$ 19,809,890
Records Mngt Equip Reserve	135,653	-	-	-	-	7,235	-	128,418
2910 Lemone Bldg Reserve	750,925	-	-	-	-	4,615	56,326	802,636
Unspecified Plant Projects	2,487,500	-	-	-	-	48,560	3,499,572	5,938,512
RECORDS CENTER BLDG RESERVE	867,933	-	-	-	-	-	-	867,933
Surplus Property Projects	272,199	-	-	-	-	-	-	272,199
Telepresence Plant	45,436	-	-	-	-	-	-	45,436
PS HR Expansion	505,103	-	-	-	-	-	-	505,103
Oracle DB Expansion	368,910	-	-	-	-	-	-	368,910
Equip Server Replacement/Depr	632,316	-	-	-	-	-	218,836	851,152
PS Student Admin Expansion	206,668	-	-	-	-	-	-	206,668
VP IT FIM Plant	231,410	-	-	-	-	-	-	231,410
VP IT O365 Plant	113,195	-	-	-	-	-	-	113,195
VP IT eDiscovery Plant	83,176	-	-	-	-	207	-	82,969
TOTAL UNRESTRICTED	25,310,867	-	-	62,945	-	183,503	5,034,122	30,224,430
Total Unexpended Plant Funds	\$ 25,310,867	\$ -	\$ -	\$ 62,945	\$ -	\$ 183,503	\$ 5,034,122	\$ 30,224,430

University of Missouri - System Administration
INVESTMENT IN PLANT CAPITAL ASSETS

For the Month Ended June 30, 2023

	Balance July 01, 2022	Additions	Deletions	Balance June 30, 2023
Capital Assets:				
Building	\$ 21,493,515	\$ -	\$ -	\$ 21,493,515
Land	3,840,896	-	-	3,840,896
Infrastructure	1,360,135	-	-	1,360,135
Equipment	78,334,645	209,854	(1,822,076)	76,722,423
Software	12,172,087	-	(5,810,811)	6,361,276
Art & Museum Objects	7,361	-	-	7,361
	-			
Total Capital Assets	117,208,637	209,854	(7,632,887)	109,785,605
Less Accumulated Depreciation:				
Building	17,668,756	312,578		17,981,334
Infrastructure	674,707	39,543		714,250
Equipment	74,011,848	1,251,345	(1,812,721)	73,450,472
Software	9,717,797	825,240	(5,221,528)	5,321,509
Total Accumulated Depreciation	102,073,107	2,428,707	(7,034,249)	97,467,566
Total Investment in Plant Capital Assets, Net	\$ 15,135,530	\$ (2,218,853)	\$ (598,638)	\$ 12,318,039

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

For the Year Ended June 30, 2023

	Balance July 1, 2022	Additions	Retired	Amortization	Balance June 30, 2023
Lease Financed Purchase Obligations					
UMSYS lease 405	1,375,117	-	-	444,668	930,449
Right of Use Leases	1,149,839	1,225	-	367,027	784,037
Subscription Obligations	9,250,348	-	-	4,487,755	4,762,593
Total Outstanding Debt	\$ 11,775,304	\$ 1,225	\$ -	\$ 5,299,450	\$ 6,477,079

University of Missouri - System Administration
CUSTODIAL FUNDS - SEPARATELY REPORTED

As of June 30, 2023

	Balance July 1, 2022	Deposits	Withdrawals	Balance June 30, 2023
CONSORTIUM FOR SCHOOL NETWORKI	\$ 38,506	\$ 34,344	\$ 36,409	\$ 36,441
GPN CONSORTUIM	1,000,793	1,301,347	1,123,037	1,179,103
MSAC APPROPRIATIONS	320	-	-	320
MIC TECHNOLOGY ACCELERATOR	375,000	-	-	375,000
STATE HIST SOC FY EVEN	74,831	3,492,759	3,452,637	114,953
Inter Multimedia Asthma Tutor	-	(14,428)	-	(14,428)
SHSMO OPERATIONS	(5,707)	-	-	(5,707)
MAINTENANCE HISTORICAL SOC	2,407,865	993,390	287,087	3,114,168
VACATION PAY ACCRUAL AGEN	(219,623)	-	41,926	(261,549)
Lipscomb Loan Fd - All campus	160	50,787	-	50,947
TOTAL CUSTODIAL FUNDS	\$ 3,672,145	\$ 5,858,199	\$ 4,941,096	\$ 4,589,248