

2019 Financial Report and Supplemental Schedules



STATEMENTS OF NET POSITION

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2019	2018	2017	2016	2015
Assets					
Current Assets					
Cash and Cash Equivalents	\$ (32,792)	\$ 260,203	\$ (20,712)	\$ 4,823	\$ 8,493
Investment in Treasury General Pool	749,861	420,604	640,312	593,176	551,928
Short-Term Investments	(109)	(37,578)	(14,380)	(17,394)	(16,394)
Accounts Receivable, Net	(16,519)	880	1,535	260	446
Pledges Receivable, Net					
Investment Settlements Receivable	51,065	25,403	20,819	44,140	43,830
Inventories					
Prepaid Expenses and Other Current Assets	104	92	550	10	57
Due From Other Funds	46,125	45,772	46,075	47,944	47,878
Total Current Assets	797,735	715,376	674,199	672,959	636,238
Noncurrent Assets					
Pledges Receivable, Net				-	
Notes Receivable, Net	(33,616)	(41,208)	(45,608)	(46,728)	(52,821)
Deferred Charges and Other Assets	7,186	7,186	7,186	6,321	-
Long-Term Investments	(91,068)	(40,199)	(49,609)	(57,192)	(9,293)
Capital Assets, Net	94,472	99,238	104,004	108,771	113,537
Total Noncurrent Assets	(23,026)	25,017	15,973	11,172	51,423
Deferred Outflow of Resources	247,687	249,372	100,364	244,791	48,463
Total Assets and Deferred Outflow of Resources	\$ 1,022,396	\$ 989,765	\$ 790,536	\$ 928,922	\$ 736,124
Liabilities					
Current Liabilities					
Accounts Payable	\$ 29,675	\$ 37,897	\$ 36,341	\$ 35,992	\$ 14,286
Accrued Liabilities	94,853	93,448	52,876	47,871	66,814
Deferred Revenue	673	1,296	813	835	490
Funds Held for Others	(79)	1,637	5,201	5,251	4,442
Investment Settlements Payable	86,568	50,135	28,507	35,620	41,687
Collateral Held for Securities Lending	3,616	7,437	7,437	28,225	43,902
Current Portion of Long-Term Debt	294	-	-	-	-
Total Current Liabilities	215,600	191,850	131,175	153,794	171,621
Noncurrent Liabilities					
Long-Term Debt	28,514	28,747	28,686	28,625	28,565
Derivative Instrument Liability	-	-	-	-	-
Deferred Revenue	15,119	15,791	16,464	17,137	13,119
Other Post Employment Benefits Liability	453,640	442,205	462,263	212,572	209,793
Net Pension Liability	814,210	731,193	522,264	658,186	460,724
Other Noncurrent Liabilities	-	-	43,882	45,674	46,302
Total Noncurrent Liabilities	1,311,483	1,217,936	1,073,559	962,194	758,503
Deferred Inflow Resources	69,852	69,897	66,523	32,053	-
Total Liabilities and Deferred Inflow of Resources	1,596,935	1,479,683	1,271,257	1,148,041	930,124
Net Position					
Invested in Capital Assets, Net of Debt	2,844	31	460	4,236	1,933
Restricted					
Nonexpendable -					
Endowment	65,281	63,380	59,742	54,898	56,595
Expendable -					
Scholarship, Research, Instruction & Other	4,576	4,513	4,300	3,959	4,842
Loans	2,937	2,883	3,464	3,364	3,254
Capital Projects	-	-	-	-	-
Unrestricted	(650,177)	(560,725)	(548,687)	(285,576)	(260,624)
Total Net Position	(574,539)	(489,918)	(480,721)	(219,119)	(194,000)
Total Liabilities & Net Position	\$ 1,022,396	\$ 989,765	\$ 790,536	\$ 928,922	\$ 736,124

CHANGES IN NET POSITION

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2019	2018	2017	2016	2015
Operating Revenues					
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	34	33	30	40	36
Net Tuition and Fees	(34)	(33)	(30)	(40)	(36)
Federal Grants and Contracts	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-
Sales and Services of Educational Activities	-	-	-	-	-
Auxiliary Enterprises -					
Patient Medical Services, Net	-	-	-	-	-
Housing and Dining Services, Net	-	-	-	-	-
Bookstores	-	-	-	-	-
Other Auxiliary Enterprises, Net	-	-	-	-	-
Other Operating Revenues	(253)	(690)	352	2,438	276
Total Operating Revenues	(287)	(723)	322	2,398	240
Operating Expenses					
Salaries and Wages	(564)	189	174	224	241
Benefits	105,900	22,868	10,868	23,666	(11,913)
Supplies, Services and Other Operating Expenses	(16,024)	(5,766)	(11,364)	(3,282)	(7,077)
Scholarships and Fellowships	-	-	-	-	-
Depreciation	4,766	4,766	4,766	4,766	10,199
Total Operating Expenses	94,078	22,057	4,444	25,374	(8,550)
Operating Loss before State Appropriation	(94,365)	(22,780)	(4,122)	(22,976)	8,790
State Appropriations	9,467	9,467	9,467	6,799	7,017
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	(84,898)	(13,313)	5,345	(16,177)	15,807
Nonoperating Revenues (Expenses)					
Federal Appropriations	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-
Investment & Endowment Inc (Losses), Net	7,219	7,324	11,052	(6,004)	(5,258)
Private Gifts	1	2	1	1	-
Interest Expense	(847)	(2,845)	(2,965)	(3,204)	(3,340)
Other Nonoperating Revenues (Expenses)	(94)	-	-	598	1,728
Net Nonoperating Revenues (Expenses)	6,279	4,481	8,088	(8,609)	(6,870)
Income (Loss) before Capital Contributions and Additions to Permanent Endowments	(78,619)	(8,832)	13,433	(24,786)	8,937
State Capital Appropriations	-	-	-	-	-
Capital Gifts and Grants	-	-	-	-	-
Private Gifts for Endowment Purposes	2	1	1	1	14
Mandatory Transfers In (Out)	(142)	(165)	(187)	(187)	(80)
Non Mandatory Transfers In (Out)	(134)	-	6	4	8,435
Intra Fund Transfers In (Out)	(5,728)	(201)	(192)	(151)	(6,212)
Increase (Decrease) in Net Position	(84,621)	(9,197)	13,061	(25,119)	11,094
Net Position, Beginning of Year	(489,918)	(480,721)	(219,119)	(194,000)	(210,929)
Cumulative Effect of Change in Accounting Principles	-	-	(274,663)	-	5,835
Net Position, Beginning of Year, as Adjusted	(489,918)	(480,721)	(493,782)	(194,000)	(205,094)
Net Position, End of Year	\$ (574,539)	\$ (489,918)	\$ (480,721)	\$ (219,119)	\$ (194,000)

University of Missouri - University Wide Resources

STATEMENT OF NET POSITION - BY FUND

For the Year Ending June 30, 2019

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Assets							
Current Assets:							
Cash in Bank	\$ 958,239,837	\$ (139,224,663)	\$ (33,411,393)	\$ 14,050,439	\$ (822,913,968)	\$ (13,148,900)	\$ (36,408,647)
Investment in Treasury General Pool	294,331,441	6,643,531	3,075,228	(71,203)	414,747,936	31,134,039	749,860,973
Short Term Investments	(4,624,922)	883,334	224,398	1,036,234	2,283,548	88,600	(108,809)
Investment of Cash Collateral	-	-	-	3,616,469	-	-	3,616,469
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	-	-	-	-	-	-
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	(16,528,426)	-	-	-	-	9,651	(16,518,776)
Investment Settlements Receivable	1,555,569	-	-	49,509,213	-	-	51,064,782
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Prepaid Expenses	104,300	-	-	-	-	-	104,300
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	(8,875,073)	-	-	55,000,000	-	-	46,124,927
							-
Total Current Assets	1,224,202,726	(131,697,798)	(30,111,767)	123,141,154	(405,882,483)	18,083,390	797,735,221
Noncurrent Assets:							
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	(33,616,226)	-	(33,616,226)
Deferred Charges and Other Assets	-	-	-	-	7,186,233	-	7,186,233
Long Term Investments	(777,585,100)	131,711,768	33,186,995	111,781,714	396,733,452	13,103,408	(91,067,763)
Capital Assets, net	-	-	-	-	94,471,584	-	94,471,584
Total Noncurrent Assets	(777,585,100)	131,711,768	33,186,995	111,781,714	464,775,044	13,103,408	(23,026,171)
Deferred Outflow of Resources	247,686,648	-	-	-	-	-	247,686,648
Total Assets	694,304,274	13,970	3,075,228	234,922,867	58,892,561	31,186,798	1,022,395,698
Liabilities							
Current Liabilities:							
Accounts Payable	(4,733,040)	-	-	41,889	4,863,852	29,501,971	29,674,671
Accrued Payroll	7,719,270	-	-	-	-	-	7,719,270
Accrued Vacation	100,343	-	-	-	-	-	100,343
Accrued Interest Payable	-	-	-	-	-	-	-
Accrued Self-Insurance Claims	85,269,759	-	-	-	-	-	85,269,759

University of Missouri - University Wide Resources

STATEMENT OF NET POSITION - BY FUND

For the Year Ending June 30, 2019

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Deferred Revenue, Current	-	-	-	-	673,022	-	673,022
Payroll Withholdings and Other Employee Benefits	(183)	-	-	-	-	1,763,629	1,763,447
Funds Held for Others	-	-	-	-	-	(78,802)	(78,802)
Investment Settlements Payable	1,971,141	-	-	84,596,541	-	-	86,567,682
Collateral for Securities on Loan	-	-	-	3,616,469	-	-	3,616,469
Long-Term Debt, current	-	-	-	-	293,713	-	293,713
Due to Other Funds	-	-	-	-	-	-	-
Total Current Liabilities	90,327,291	-	-	88,254,899	5,830,587	31,186,798	215,599,575
Noncurrent Liabilities:							
Deferred Revenue	-	-	-	-	15,118,432	-	15,118,432
Derivative Instrument Liability	-	-	-	-	-	-	-
Asset Retirement Obligation	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	28,513,580	-	28,513,580
Other Post Employment Benefits Liability	453,640,028	-	-	-	-	-	453,640,028
Net Pension Liability	814,210,313	-	-	-	-	-	814,210,313
Total Noncurrent Liabilities	1,267,850,341	-	-	-	43,632,012	-	1,311,482,353
Deferred Inflow of Resources	69,852,283	-	-	-	-	-	69,852,283
Total Liabilities	1,428,029,915	-	-	88,254,899	49,462,599	31,186,798	1,596,934,211
Net Position							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	2,844,359	-	2,844,359
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	65,280,594	-	-	65,280,594
Expendable	-	13,970	2,937,343	4,562,253	-	-	7,513,565
Unrestricted	(733,725,641)	-	137,886	76,825,121	6,585,602	-	(650,177,032)
Total Net Position	(733,725,641)	13,970	3,075,228	146,667,968	9,429,962	-	(574,538,514)
Total Liabilities and Net Position	\$ 694,304,274	\$ 13,970	\$ 3,075,228	\$ 234,922,867	\$ 58,892,561	\$ 31,186,798	\$ 1,022,395,698

University of Missouri - University Wide Resources

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND

For the Year Ending June 30, 2019

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	32,309	1,250	-	-	-	33,559
Net Student Fees	(32,309)	(1,250)	-	-	-	(33,559)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	-	-	-	-	-	-
<i>Auxiliary Enterprises:</i>						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	-	-	-	-	-	-
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	206,618	-	-	-	(459,546)	(252,928)
Facilities & Administrative Cost Recovery	-	-	-	-	-	-
Total Operating Revenues	174,309	(1,250)	-	-	(459,546)	(286,487)
Operating Expenses:						
Salaries and Wages	(564,271)	-	-	-	-	(564,271)
Staff Benefits	105,900,187	-	-	-	-	105,900,187
Supplies, Services and Other Operating Expenses	(9,921,517)	-	-	691,293	(6,793,834)	(16,024,057)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Asset Retirement Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	4,766,436	4,766,436
Total Operating Expenses	95,414,399	-	-	691,293	(2,027,398)	94,078,295
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(95,240,091)	(1,250)	-	(691,293)	1,567,852	(94,364,782)
State Appropriations	9,466,826	-	-	-	-	9,466,826
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	(85,773,265)	(1,250)	-	(691,293)	1,567,852	(84,897,956)
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	4,882,543	(4,700,248)	110,834	966,502	344,834	1,604,465
Unrealized Gain/Loss	2,796,346	-	-	2,818,411	-	5,614,757

University of Missouri - University Wide Resources

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BY FUND

For the Year Ending June 30, 2019

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Private Gifts	-	-	-	1,500	-	1,500
Interest Expense	-	-	-	-	(846,999)	(846,999)
Retirement Benefits, Net of University Contribution	(93,900)	-	-	-	-	(93,900)
Gain/Loss on Asset Disposal	-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	7,584,989	(4,700,248)	110,834	3,786,413	(502,165)	6,279,823
Capital Gifts	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	1,950	-	1,950
Net Other Nonoperating Revenues (Expenses) before Transfers	7,584,989	(4,700,248)	110,834	3,788,363	(502,165)	6,281,773
Mandatory Transfers In (Out)	-	-	-	(141,348)	-	(141,348)
Non Mandatory Transfers In (Out)	(4,778,513)	4,702,131	(55,058)	(2,759)	-	(134,199)
Intra Fund Transfers In (Out)	(5,727,774)	-	-	(250)	-	(5,728,024)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	(2,921,298)	1,883	55,776	3,644,006	(502,165)	278,202
Increase (Decrease) in Net Assets	(88,694,562)	633	55,776	2,952,713	1,065,686	(84,619,754)
Net Position, Beginning of Year	(645,031,079)	13,337	3,019,452	143,715,255	8,364,276	(489,918,759)
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	(645,031,079)	13,337	3,019,452	143,715,255	8,364,276	(489,918,759)
Net Position, End of Year	\$ (733,725,641)	\$ 13,970	\$ 3,075,228	\$ 146,667,968	\$ 9,429,962	\$ (574,538,514)

University of Missouri - University Wide Resources

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

For the Year Ending June 30, 2019

	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	
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	32,309	-	-	-	-	32,309
Net Student Fees	(32,309)	-	-	-	-	(32,309)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	-	-	-	-	-	-
<i>Auxiliary Enterprises:</i>						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	-	-	-	-	-	-
Other Operating Revenues	167,673	-	-	-	38,944	206,618
Total Operating Revenues	135,364	-	-	-	38,944	174,309
Operating Expenses:						
Salaries and Wages	(1,068,547)	-	-	-	504,276	(564,271)
Staff Benefits	(10,623)	-	-	-	105,910,811	105,900,187
Supplies, Services and Other Operating Expense	866,983	-	-	-	(10,788,500)	(9,921,517)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Total Operating Expenses	(212,187)	-	-	-	95,626,586	95,414,399
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	347,552	-	-	-	(95,587,642)	(95,240,091)
State Appropriations	9,466,826	-	-	-	-	9,466,826
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	9,814,378	-	-	-	(95,587,642)	(85,773,265)
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Realized Gain/Loss	44,816	-	-	-	4,837,728	4,882,543
Unrealized Gain/Loss	136,281	-	-	-	2,660,065	2,796,346
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	(93,900)	(93,900)

University of Missouri - University Wide Resources

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

For the Year Ending June 30, 2019

	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	
Gain/Loss on Asset Disposal	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses) before Transfers	181,096	-	-	-	7,403,893	7,584,989
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(4,702,131)	-	-	-	(76,382)	(4,778,513)
Intra Fund Transfers In (Out)	(5,273,090)	-	-	-	(454,684)	(5,727,774)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	(9,794,125)	-	-	-	6,872,827	(2,921,298)
Increase (Decrease) in Net Assets	20,253	-	-	-	(88,714,815)	(88,694,562)
Net Position, Beginning of Year	9,877,862	-	-	-	(654,908,941)	(645,031,079)
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	9,877,862	-	-	-	(654,908,941)	(645,031,079)
Net Position, End of Year	\$ 9,898,115	\$ -	\$ -	\$ -	\$ (743,623,756)	\$ (733,725,641)

University of Missouri - University Wide Resources
OPERATING EXPENSES BY OBJECT MATRIX
For the Year Ending June 30, 2019

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ (163,045)	\$ 48,168,786	\$ (837,563)	\$ -	\$ -	\$ 47,168,178
Research	-	12,039,118	-	-	-	12,039,118
Public Service	-	9,803,374	-	-	-	9,803,374
Academic Support	-	9,909,747	-	-	-	9,909,747
Student Services (B)	-	5,776,948	-	-	-	5,776,948
Institutional Support (C)	(401,226)	16,125,683	(9,083,954)	-	-	6,640,503
Operation & Maintenance of Plant	-	4,076,532	-	-	-	4,076,532
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	(564,271)	105,900,187	(9,921,517)	-	-	95,414,399
Auxiliary Enterprises (E)	-	-	-	-	-	-
Total Current Funds Operating Expenses	(564,271)	105,900,187	(9,921,517)	-	-	95,414,399
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	691,293	-	-	691,293
Plant Funds (G)	-	-	(6,793,834)	-	-	(6,793,834)
Depreciation	-	-	-	-	4,766,436	4,766,436
Total Operating Expenses - All Funds	\$ (564,271)	\$ 105,900,187	\$ (16,024,057)	\$ -	\$ 4,766,436	\$ 94,078,295

(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 - University Wide Resources

LOAN FUNDS

For the Year Ending June 30, 2019

	Balance July 1, 2018	Gifts, Grants & Contracts	Income From Student Loans	Investments & Other Income	Deductions	Transfers In (Out)	Balance June 30, 2019
Restricted:							
Bryant Loan Fund	\$ 988,137	\$ -	\$ -	\$ 87,691	\$ -	\$ (49,319)	\$ 1,026,508
Christian Loan Fund	115,138	-	-	6,988	-	-	122,126
Gorman Loan Fund	80,125	-	-	805	-	-	80,929
Hartvigsen Student Loan	360,955	-	-	1,432	-	(4,085)	358,302
Jennison Loan Fund	113,950	-	-	1,144	-	(1,144)	113,950
Nelson Student Loan	480	-	-	5	-	-	484
Scott Loan Fund	157,412	-	-	988	-	(821)	157,579
Von Grep Student Loan	860,734	-	-	8,643	-	-	869,378
Bryant Loan Fund - FISL	190,757	-	-	1,916	-	-	192,673
Cash & cash equivalents	15,259	-	-	153	-	-	15,412
Total Restricted	2,882,947	-	-	109,765	-	(55,370)	2,937,343
Unrestricted:							
Curators Student Loan Fund	136,505	-	-	1,068	-	312	137,886
Total Unrestricted	136,505	-	-	1,068	-	312	137,886
Total Loan Funds	\$ 3,019,452	\$ -	\$ -	\$ 110,834	\$ -	\$ (55,058)	\$ 3,075,228

University of Missouri - University Wide Resources

ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2019

	Balance July 1, 2018	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, 2019
Endowment Funds:									
Income Restricted -									
OLSON FUND FOR ARTS	\$ 681,039	\$ 665	\$ 24,128	\$ 13,548	\$ (26,897)	\$ (7,717)	\$ -	\$ -	\$ 684,767
LAW OF 1939 TUITION SCHLP FUND	16,012,681	-	585,374	315,913	-	-	-	(141,598)	16,772,370
BEIMDIEK SCHOLARSHIP FUND	30,902	-	1,094	613	(1,220)	(350)	-	-	31,039
ENDOWED CHAIRS - STATE MATCH	39,049,659	-	1,389,212	740,043	(1,502,103)	-	-	-	39,676,810
AMES & FARLEY EDUCATION FUND	2,771,295	-	98,082	54,992	(109,402)	(31,387)	-	-	2,783,579
GUNDLACH MEM SCHOLARSHIPS	543,968	-	19,252	10,794	(21,474)	(6,161)	-	-	546,379
HARGIS MEMORIAL SCHP	5,440	-	161	137	(174)	-	-	-	5,565
MCKINNEY SCHOLAR/ATHLETE	-	-	-	-	-	-	-	-	-
MCKINNEY SHORT FICTION AWD	31,677	-	1,121	629	(1,251)	(359)	-	-	31,817
NOYES FOUNDATION	154,590	-	5,471	3,068	(6,103)	(1,751)	-	-	155,276
TEMPLIN ENDOWMENT	143,550	-	5,081	2,848	(5,667)	(1,626)	-	-	144,186
TRANS WORLD AIRLINE SCHP	1,369,265	-	48,805	26,150	(54,292)	-	-	-	1,389,927
WAGGONER SCHOLARHIP	84,623	-	3,050	1,680	(3,342)	(959)	-	-	85,052
STRODE SCHOLARSHIP FUND	123,576	-	4,374	2,452	(4,878)	(1,400)	-	-	124,124
CARNAHAN MEM SCHP	43,282	1,188	1,566	864	(1,744)	(500)	-	-	44,655
EVELYN SUE LUMB WESTRAN SCHP	33,168	-	1,174	658	(1,309)	(376)	-	-	33,315
ALBERTA CAQUELARD SCHOLARSHIP	137,251	-	4,858	2,723	(5,418)	(1,554)	-	-	137,860
CASH & CASH EQUIVALENTS	18,499	-	51	-	(13,428)	-	-	-	5,122
PETER POTTER SCHOLARSHIP	447,205	-	15,827	8,874	(17,654)	(5,065)	-	-	449,187
HARTVIGSEN STUDENT AID FUND	1,970,244	-	69,731	39,096	(77,779)	(22,314)	-	-	1,978,978
ARTHUR WYAN NELSON LOAN FUND	165,625	-	5,903	3,163	(6,567)	-	-	-	168,124
FORSEE SCHOLARSHIP	8,757	-	321	182	-	-	-	-	9,260
ENDOWMENT POOL MANAGEMENT	(593,740)	-	1,160,357	-	-	-	(691,120)	-	(124,504)
CHRISTIAN LOAN FUND	147,054	-	5,205	2,918	(5,805)	(1,665)	-	-	147,706
TOTAL INCOME RETRICTED	63,379,609	1,853	3,450,195	1,231,346	(1,866,507)	(83,183)	(691,120)	(141,598)	65,280,594
Total Endowment Funds	63,379,609	1,853	3,450,195	1,231,346	(1,866,507)	(83,183)	(691,120)	(141,598)	65,280,594
Quasi Endowment Funds:									
Income Restricted -									
THOMAS JEFFERSON AWD	263,709	-	9,333	5,233	(10,410)	(2,987)	-	-	264,878
PRESIDENTIAL FACTULTY AWARD	803,816	-	28,650	15,351	(31,872)	-	-	-	815,946
BASORE ENDOWMENT	339,279	-	12,008	6,732	(13,394)	(3,843)	-	-	340,783
AMES & FARLEY EDUCATION FUND	2,348	-	2,261	-	-	-	-	-	4,609
GUNDLACH MEM SCHOLARSHIPS	461	-	572	-	-	-	-	-	1,033
MCKINNEY SCHOLAR/ATHLETE	30,531	1,425	1,060	595	(1,224)	(351)	-	(2,759)	29,276
MCKINNEY SHORT FICTION AWD	21	-	28	-	-	-	-	-	49
PAYNE MEM FOUNDATION	3,058,919	-	109,029	58,419	(121,288)	-	-	-	3,105,079
TEMPLIN ENDOWMENT	235	-	267	-	-	-	-	-	501
WAGGONER SCHOLARHIP	47	-	50	-	-	-	-	-	97
TOTAL INCOME RETRICTED	4,499,368	1,425	163,257	86,330	(178,188)	(7,180)	-	(2,759)	4,562,253

University of Missouri - University Wide Resources

ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2019

	Balance July 1, 2018	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, 2019
Income Unrestricted -									
WELDON SPRINGS RESEARCH FUND	58,744,994	-	2,079,103	1,165,694	(2,319,070)	(665,328)	-	-	59,005,393
MISSOURI RESEARCH PARK	5,731,508	-	204,288	109,459	(227,257)	-	-	-	5,817,998
2005 ENDOWED CHAIRS	11,359,776	-	416,372	225,582	-	-	-	-	12,001,730
TOTAL INCOME UNRESTRICTED	75,836,278	-	2,699,763	1,500,736	(2,546,327)	(665,328)	-	-	76,825,121
Total Quasi Endowment Funds	80,335,645	1,425	2,863,020	1,587,065	(2,724,515)	(672,508)	-	(2,759)	81,387,374
Total Endowment & Similar Funds	\$ 143,715,255	\$ 3,278	\$ 6,313,215	\$ 2,818,411	\$ (4,591,022)	\$ (755,691)	\$ (691,120)	\$ (144,357)	\$ 146,667,968

University of Missouri - University Wide Resources

RESTRICTED AND UNRESTRICTED PLANT FUNDS

As of June 30, 2019

	Balance July 1, 2018	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2019
Restricted:								
TOTAL RESTRICTED								
Unrestricted:								
UNSPECIFIED PROGRAM	20,982,130	-	-	-	-	-	-	20,982,130
TOTAL UNRESTRICTED	20,982,130	-	-	-	-	-	-	20,982,130
Total Unexpended Plant Funds	\$ 20,982,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,982,130

University of Missouri - University Wide
INVESTMENT IN PLANT CAPITAL ASSETS
For the Month Ended June 30, 2019

	Balance July 01, 2018	Additions	Deletions	Balance June 30, 2019
Capital Assets:				
Building	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-
Infrastructure	119,691,148	-	-	119,691,148
Equipment	-	-	-	-
Library Books	-	-	-	-
Construction In Progress	-	-	-	-
Total Capital Assets	119,691,148	-	-	119,691,148
Less Accumulated Depreciation:				
Building	-	-	-	-
Infrastructure	20,453,128	4,766,436	-	25,219,564
Equipment	-	-	-	-
Total Accumulated Depreciation	20,453,128	4,766,436	-	25,219,564
Total Investment in Plant Capital Assets, Net	\$ 99,238,020	\$ (4,766,436)	\$ -	\$ 94,471,584

UNIVERSITY OF MISSOURI - University Wide Resources**BONDS AND NOTES PAYABLE**

For the Year Ended June 30, 2019

	Balance July 1, 2018	Additions	Defeasance	Retired	Amortization	Balance June 30, 2019
Notes Payable:						
Rolla Renewable Energy Company QLICI Note Payable	28,746,603	60,690	-	-	-	28,807,293
Total Notes Payable	28,746,603	60,690	-	-	-	28,807,293
Total Outstanding Debt	\$ 28,746,603	\$ 60,690	\$ -	\$ -	\$ -	\$ 28,807,293

University of Missouri - University Wide Resources

SELF-INSURANCE FUNDS

For the Year Ending June 30, 2019

	Benefit Programs	Auto and General Liability	Dental Benefits	Long-term Disability	Medical Benefits	Medical Professional Liability	Professional Liability	Workers Compensation	Other	Other Post Employment Benefits	Pension Fund	Total
Revenues and Other Additions:												
Plan Contributions	\$ 395,001,104	\$ 1,423,548	\$ 11,801,062	\$ 115,020	\$ 213,031,944	\$ 5,662,077	\$ 5,551,262	\$ 8,261,196	\$ 6,627,650	\$ -	\$ -	\$ 647,474,863
Investment Income	-	40,305	67,639	(669)	770,030	4,988,467	143,150	209,453	1,279,418	-	-	7,497,793
Other Miscellaneous Revenues	(93,900)	19,425	-	-	-	-	11,078	1,173	7,268	-	-	(54,956)
Total Revenue and Other Additions	394,907,204	1,483,277	11,868,700	114,351	213,801,974	10,650,544	5,705,491	8,471,822	7,914,336	-	-	654,917,700
Expenditures and Other Deductions:												
Benefit Payments	390,970,665	-	11,069,451	158,459	208,425,460	-	-	-	-	-	-	610,624,034
Administrative and Other Plan Deductions	8,591,915	1,325,350	723,782	(232)	5,459,781	6,042,781	4,340,479	6,350,809	3,548,843	(5,887,329)	101,981,237	132,477,415
Total Expenditures and Other Deductions	399,562,580	1,325,350	11,793,233	158,226	213,885,240	6,042,781	4,340,479	6,350,809	3,548,843	(5,887,329)	101,981,237	743,101,449
Operating Income (Loss) Before Transfers	(4,655,375)	157,928	75,467	(43,875)	(83,266)	4,607,763	1,365,011	2,121,012	4,365,494	5,887,329	(101,981,237)	(88,183,749)
Transfers In (Out)	(76,382)	-	-	-	-	-	(449,684)	(5,000)	-	-	-	(531,066)
Increase (Decrease) in Net Position	(4,731,757)	157,928	75,467	(43,875)	(83,266)	4,607,763	915,327	2,116,012	4,365,494	5,887,329	(101,981,237)	(88,714,815)
Net Position, Beginning of Year	113,212,664	1,903,637	5,978,267	43,875	59,994,602	27,863,631	1,478,131	9,089,384	119,448,936	(477,180,516)	(516,741,552)	(654,908,941)
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	113,212,664	1,903,637	5,978,267	43,875	59,994,602	27,863,631	1,478,131	9,089,384	119,448,936	(477,180,516)	(516,741,552)	(654,908,941)
Net Position, End of Year	\$ 108,480,907	\$ 2,061,564	\$ 6,053,734	\$ 0	\$ 59,911,336	\$ 32,471,394	\$ 2,393,459	\$ 11,205,396	\$ 123,814,429	\$ (471,293,187)	\$ (618,722,789)	\$ (743,623,756)

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