

# 2022 Financial Report and Supplemental Schedules



## STATEMENTS OF NET POSITION

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2022	2021	2020	2019	2018
<b>Assets</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	\$ 301,820	\$ (18,934)	\$ 285,202	\$ (32,792)	\$ 260,203
Investment in Treasury General Pool	549,579	524,285	474,782	749,861	420,604
Short-Term Investments	(244)	(1,254)	(1,248)	(109)	(37,578)
Accounts Receivable, Net	212	(2,698)	97	(16,519)	880
Pledges Receivable, Net					
Investment Settlements Receivable	11,375	7,155	77,267	51,065	25,403
Inventories					
Prepaid Expenses and Other Current Assets	1,304	1,362	104	104	92
Due From Other Funds	46,954	46,085	45,585	46,125	45,772
<b>Total Current Assets</b>	<b>911,000</b>	<b>556,001</b>	<b>881,789</b>	<b>797,735</b>	<b>715,376</b>
<b>Noncurrent Assets</b>					
Pledges Receivable, Net					
Notes Receivable, Net	-	-	(9,935)	(33,616)	(41,208)
Leases Receivable, net and Other Assets	-	1,812	1,812	7,186	7,186
Long-Term Investments	(93,801)	276,330	(27,955)	(91,068)	(40,199)
Capital Assets, Net	-	-	35,130	94,472	99,238
<b>Total Noncurrent Assets</b>	<b>(93,801)</b>	<b>278,142</b>	<b>(948)</b>	<b>(23,026)</b>	<b>25,017</b>
<b>Deferred Outflow of Resources</b>	<b>340,722</b>	<b>144,970</b>	<b>404,131</b>	<b>247,687</b>	<b>249,372</b>
<b>Total Assets and Deferred Outflow of Resources</b>	<b>\$ 1,157,921</b>	<b>\$ 979,113</b>	<b>\$ 1,284,972</b>	<b>\$ 1,022,396</b>	<b>\$ 989,765</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable	\$ 54,797	\$ 88,147	\$ 46,872	\$ 29,675	\$ 37,897
Accrued Liabilities	60,446	53,297	36,857	94,853	93,448
Deferred Revenue	-	-	195	673	1,296
Funds Held for Others	-	-	-	-	1,637
Investment Settlements Payable	36,760	13,027	172,334	86,568	50,135
Collateral Held for Securities Lending	4,477	9,230	1,261	3,616	7,437
Current Portion of Long-Term Debt	-	-	1,143	294	-
<b>Total Current Liabilities</b>	<b>156,480</b>	<b>163,701</b>	<b>258,662</b>	<b>215,679</b>	<b>191,850</b>
<b>Noncurrent Liabilities</b>					
Long-Term Debt	-	-	18,857	28,514	28,747
Derivative Instrument Liability	-	-	-	-	-
Deferred Revenue	-	-	14,445	15,119	15,791
Other Post Employment Benefits Liability	159,780	213,817	367,614	453,640	442,205
Net Pension Liability	1,055,765	314,943	1,109,624	814,210	731,193
Other Noncurrent Liabilities	57,988	45,783	59,793	-	-
<b>Total Noncurrent Liabilities</b>	<b>1,273,533</b>	<b>574,543</b>	<b>1,570,333</b>	<b>1,311,483</b>	<b>1,217,936</b>
<b>Deferred Inflow Resources</b>	<b>221,421</b>	<b>696,126</b>	<b>121,816</b>	<b>69,852</b>	<b>69,897</b>
<b>Total Liabilities and Deferred Inflow of Resources</b>	<b>1,651,434</b>	<b>1,434,370</b>	<b>1,950,811</b>	<b>1,597,014</b>	<b>1,479,683</b>
<b>Net Position</b>					
Invested in Capital Assets, Net of Debt	-	-	(17,468)	2,844	31
<b>Restricted</b>					
<b>Nonexpendable -</b>					
Endowment	76,561	116,781	72,522	65,281	63,380
<b>Expendable -</b>					
Scholarship, Research, Instruction & Other	5,310	5,527	4,452	4,576	4,513
Loans	3,311	3,185	3,054	2,937	2,883
Capital Projects	-	-	-	-	-
Unrestricted	(578,695)	(580,750)	(728,399)	(650,256)	(560,725)
<b>Total Net Position</b>	<b>(493,513)</b>	<b>(455,257)</b>	<b>(665,839)</b>	<b>(574,618)</b>	<b>(489,918)</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 1,157,921</b>	<b>\$ 979,113</b>	<b>\$ 1,284,972</b>	<b>\$ 1,022,396</b>	<b>\$ 989,765</b>

## CHANGES IN NET POSITION

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2022	2021	2020	2019	2018
<b>Operating Revenues</b>					
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	23	36	29	34	33
Net Tuition and Fees	(23)	(36)	(29)	(34)	(33)
Federal Grants and Contracts	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-
Sales and Services of Educational Activities	-	(44)	-	-	-
Auxiliary Enterprises -					
Patient Medical Services, Net	-	-	-	-	-
Housing and Dining Services, Net	-	-	-	-	-
Bookstores	-	-	-	-	-
Other Auxiliary Enterprises, Net	-	-	-	-	-
Other Operating Revenues	(194)	2,503	523	(253)	(690)
<b>Total Operating Revenues</b>	<b>(217)</b>	<b>2,423</b>	<b>494</b>	<b>(287)</b>	<b>(723)</b>
<b>Operating Expenses</b>					
Salaries and Wages	1,338	1,720	(77)	(330)	189
Benefits	(8,252)	(123,316)	116,226	105,909	22,868
Supplies, Services and Other Operating Expenses	12,906	(13,429)	(19,927)	(16,024)	(5,766)
Scholarships and Fellowships	-	-	-	-	-
Depreciation	-	2,412	4,766	4,766	4,766
<b>Total Operating Expenses</b>	<b>5,992</b>	<b>(132,613)</b>	<b>100,988</b>	<b>94,321</b>	<b>22,057</b>
<b>Operating Loss before State Appropriation</b>	<b>(6,209)</b>	<b>135,036</b>	<b>(100,494)</b>	<b>(94,608)</b>	<b>(22,780)</b>
State Appropriations	9,467	9,467	9,467	9,467	9,467
<b>Operating Inc (Loss) after State Appropriation,</b>					
<b>before Nonoperating Revenues (Expenses)</b>	<b>3,258</b>	<b>144,503</b>	<b>(91,027)</b>	<b>(85,141)</b>	<b>(13,313)</b>
<b>Nonoperating Revenues (Expenses)</b>					
Federal Appropriations	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-
Investment & Endowment Inc (Losses), Net	(53,961)	72,438	9,618	7,219	7,324
Private Gifts	3	3	2	1	2
Interest Expense	-	(391)	(850)	(847)	(2,845)
Other Nonoperating Revenues (Expenses)	(1,812)	(9,481)	(24,529)	(94)	-
<b>Net Nonoperating Revenues (Expenses)</b>	<b>(55,770)</b>	<b>62,569</b>	<b>(15,759)</b>	<b>6,279</b>	<b>4,481</b>
<b>Income (Loss) before Capital Contributions</b>					
<b>and Additions to Permanent Endowments</b>	<b>(52,512)</b>	<b>207,072</b>	<b>(106,786)</b>	<b>(78,862)</b>	<b>(8,832)</b>
State Capital Appropriations	-	-	-	-	-
Capital Gifts and Grants	-	5,020	2,205	-	-
Private Gifts for Endowment Purposes	101	3	1	2	1
Mandatory Transfers In (Out)	(219)	(27,787)	4,533	(142)	(165)
Non Mandatory Transfers In (Out)	2,102	26,293	7,008	(134)	-
Intra Fund Transfers In (Out)	12,272	(19)	1,818	(5,728)	(201)
<b>Increase (Decrease) in Net Position</b>	<b>(38,256)</b>	<b>210,582</b>	<b>(91,221)</b>	<b>(84,864)</b>	<b>(9,197)</b>
<b>Net Position, Beginning of Year</b>	<b>(455,257)</b>	<b>(665,839)</b>	<b>(574,618)</b>	<b>(489,918)</b>	<b>(480,721)</b>
Cumulative Effect of Change in Accounting Principles	-	-	-	164	-
<b>Net Position, Beginning of Year, as Adjusted</b>	<b>(455,257)</b>	<b>(665,839)</b>	<b>(574,618)</b>	<b>(489,754)</b>	<b>(480,721)</b>
<b>Net Position, End of Year</b>	<b>\$ (493,513)</b>	<b>\$ (455,257)</b>	<b>\$ (665,839)</b>	<b>\$ (574,618)</b>	<b>\$ (489,918)</b>

**University of Missouri - University Wide Resources**

**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				
<b>Assets</b>						
<b>Current Assets:</b>						
Cash in Bank	\$ 1,201,868,820	\$ (207,119,799)	\$ (36,252,262)	\$ 10,527,661	\$ (671,681,588)	\$ 297,342,832
Investment in Treasury General Pool	533,761,525	19,039	3,440,878	13,012,701	(655,439)	549,578,704
Short Term Investments	(4,894,503)	919,283	160,902	589,180	2,981,200	(243,937)
Investment of Cash Collateral	-	-	-	4,477,041	-	4,477,041
State Appropriations Receivable	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	-	-	-	-	-
Patient Services Receivable, net	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-
Other Accounts Receivable, net	211,864	-	-	-	-	211,864
Investment Settlements Receivable	172,008	-	-	11,202,757	-	11,374,764
Suspense/Clearing	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Prepaid Expenses	1,304,300	-	-	-	-	1,304,300
Current Notes Receivable, net	-	-	-	-	-	-
Due from Other Funds	(8,045,606)	-	-	55,000,000	-	46,954,394
<b>Total Current Assets</b>	<b>1,724,378,408</b>	<b>(206,181,477)</b>	<b>(32,650,481)</b>	<b>94,809,340</b>	<b>(669,355,826)</b>	<b>910,999,964</b>
<b>Noncurrent Assets:</b>						
Pledges Receivable, net	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-
Leases Receivable, net and Other Assets	-	-	-	-	-	-
Long Term Investments	(1,121,663,112)	206,200,516	36,091,359	116,869,899	668,700,388	(93,800,950)
Right of Use Assets, net	-	-	-	-	-	-
Capital Assets, net	-	-	-	-	-	-
<b>Total Noncurrent Assets</b>	<b>(1,121,663,112)</b>	<b>206,200,516</b>	<b>36,091,359</b>	<b>116,869,899</b>	<b>668,700,388</b>	<b>(93,800,950)</b>
<b>Deferred Outflow of Resources</b>	<b>340,722,181</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340,722,181</b>
<b>Total Assets</b>	<b>943,437,477</b>	<b>19,039</b>	<b>3,440,878</b>	<b>211,679,239</b>	<b>(655,439)</b>	<b>1,157,921,195</b>
<b>Liabilities</b>						
<b>Current Liabilities:</b>						
Accounts Payable	54,796,625	-	-	-	-	54,796,625
Accrued Payroll	6,984,969	-	-	-	-	6,984,969
Accrued Vacation	631,880	-	-	-	-	631,880
Accrued Interest Payable	-	-	-	-	-	-

University of Missouri - University Wide Resources

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				
Accrued Self-Insurance Claims	104,892,461	-	-	-	-	104,892,461
Accrued Liabilities	(57,987,597)	-	-	-	-	(57,987,597)
Deferred Revenue, Current	-	-	-	-	-	-
Payroll Withholdings and Other Employee Benefits	5,924,723	-	-	-	-	5,924,723
Investment Settlements Payable	268,854	-	-	36,491,216	-	36,760,070
Collateral for Securities on Loan	-	-	-	4,477,041	-	4,477,041
Long-Term Debt, current	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>115,511,915</b>	<b>-</b>	<b>-</b>	<b>40,968,257</b>	<b>-</b>	<b>156,480,172</b>
<b>Noncurrent Liabilities:</b>						
Deferred Revenue	-	-	-	-	-	-
Derivative Instrument Liability	-	-	-	-	-	-
Asset Retirement Obligation	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Other Post Employment Benefits Liability	159,780,332	-	-	-	-	159,780,332
Net Pension Liability	1,055,765,237	-	-	-	-	1,055,765,237
Other Noncurrent Liabilities	57,987,597	-	-	-	-	57,987,597
<b>Total Noncurrent Liabilities</b>	<b>1,273,533,166</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,273,533,166</b>
<b>Deferred Inflow of Resources</b>	<b>221,421,372</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>221,421,372</b>
<b>Total Liabilities</b>	<b>1,610,466,453</b>	<b>-</b>	<b>-</b>	<b>40,968,257</b>	<b>-</b>	<b>1,651,434,710</b>
<b>Net Position</b>						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	-	-
Reserved for Employees' Pension Plan	-	-	-	-	-	-
Restricted:						
Nonexpendable	-	-	-	76,561,089	-	76,561,089
Expendable	-	19,039	3,310,758	5,291,208	-	8,621,004
Unrestricted	(667,028,976)	-	130,121	88,858,685	(655,439)	(578,695,609)
<b>Total Net Position</b>	<b>(667,028,976)</b>	<b>19,039</b>	<b>3,440,878</b>	<b>170,710,982</b>	<b>(655,439)</b>	<b>(493,513,515)</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 943,437,477</b>	<b>\$ 19,039</b>	<b>\$ 3,440,878</b>	<b>\$ 211,679,239</b>	<b>\$ (655,439)</b>	<b>\$ 1,157,921,195</b>

University of Missouri - University Wide Resources

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				
<b>Operating Revenues:</b>						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	22,750	-	-	-	-	22,750
<b>Net Student Fees</b>	<b>(22,750)</b>	-	-	-	-	<b>(22,750)</b>
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	(29,390)	-	-	-	(164,856)	(194,246)
Facilities & Administrative Cost Recovery	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>(52,140)</b>	-	-	-	<b>(164,856)</b>	<b>(216,996)</b>
<b>Operating Expenses:</b>						
Salaries and Wages	1,337,818	-	-	-	-	1,337,818
Staff Benefits	(8,252,081)	-	-	-	-	(8,252,081)
Supplies, Services and Other Operating Expenses	9,898,585	-	-	1,995,934	1,011,115	12,905,634
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Asset Retirement Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>2,984,322</b>	-	-	<b>1,995,934</b>	<b>1,011,115</b>	<b>5,991,371</b>
<b>Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)</b>	<b>(3,036,462)</b>	-	-	<b>(1,995,934)</b>	<b>(1,175,971)</b>	<b>(6,208,367)</b>
State Appropriations	9,466,824	-	-	-	-	9,466,824
<b>Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)</b>	<b>6,430,363</b>	-	-	<b>(1,995,934)</b>	<b>(1,175,971)</b>	<b>3,258,457</b>
<b>Nonoperating Revenues (Expenses):</b>						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	4,130,930	(4,647,906)	122,988	7,860,347	-	7,466,360
Unrealized Gain/Loss	(11,171,722)	-	-	(50,261,939)	-	(61,433,661)
Private Gifts	-	-	-	2,000	-	2,000
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Gain/Loss on Asset Disposal	7,336	-	-	-	-	7,336
Other Nonoperating Revenues (Expenses)	-	-	-	-	(1,811,823)	(1,811,823)
<b>Net Nonoperating Revenues (Expenses) before</b>						

University of Missouri - University Wide Resources

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				
<b>Capital and Endowment Additions and Transfers</b>	<b>(7,033,457)</b>	<b>(4,647,906)</b>	<b>122,988</b>	<b>(42,399,591)</b>	<b>(1,811,823)</b>	<b>(55,769,789)</b>
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	101,250	-	101,250
<b>Net Other Nonoperating Revenues (Expenses) before Transfers</b>	<b>(7,033,457)</b>	<b>(4,647,906)</b>	<b>122,988</b>	<b>(42,298,341)</b>	<b>(1,811,823)</b>	<b>(55,668,539)</b>
Mandatory Transfers In (Out)	-	-	-	(219,269)	-	(219,269)
Non Mandatory Transfers In (Out)	(4,742,537)	4,650,323	3,382	(5,000)	2,195,693	2,101,861
Intra Fund Transfers In (Out)	11,888,098	-	-	-	-	11,888,098
General Revenue Allocations	-	-	-	383,306	-	383,306
<b>Net Nonoperating Revenues (Expenses) and Transfers</b>	<b>112,104</b>	<b>2,417</b>	<b>126,371</b>	<b>(42,139,305)</b>	<b>383,870</b>	<b>(41,514,543)</b>
<b>Increase (Decrease) in Net Assets</b>	<b>6,542,466</b>	<b>2,417</b>	<b>126,371</b>	<b>(44,135,238)</b>	<b>(792,102)</b>	<b>(38,256,085)</b>
<b>Net Position, Beginning of Year</b>	<b>(673,571,442)</b>	<b>16,621</b>	<b>3,314,508</b>	<b>214,846,220</b>	<b>136,663</b>	<b>(455,257,430)</b>
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Equipment Writeoff	-	-	-	-	-	-
<b>Net Position, Beginning of Year, Adjusted</b>	<b>(673,571,442)</b>	<b>16,621</b>	<b>3,314,508</b>	<b>214,846,220</b>	<b>136,663</b>	<b>(455,257,430)</b>
<b>Net Position, End of Year</b>	<b>\$ (667,028,976)</b>	<b>\$ 19,039</b>	<b>\$ 3,440,878</b>	<b>\$ 170,710,982</b>	<b>\$ (655,439)</b>	<b>\$ (493,513,515)</b>

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, 2022

	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	
<b>Operating Revenues:</b>						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	22,750	-	-	-	-	22,750
<b>Net Student Fees</b>	<b>(22,750)</b>	-	-	-	-	<b>(22,750)</b>
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	-	-	-	-	-	-
<b>Auxiliary Enterprises:</b>						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	-	-	-	-	-	-
Other Operating Revenues	(88,152)	-	-	-	58,762	(29,390)
<b>Total Operating Revenues</b>	<b>(110,902)</b>	-	-	-	<b>58,762</b>	<b>(52,140)</b>
<b>Operating Expenses:</b>						
Salaries and Wages	2,259	-	-	-	1,335,559	1,337,818
Staff Benefits	(1,788)	-	-	-	(8,250,293)	(8,252,081)
Supplies, Services and Other Operating Expense	(2,626,689)	-	-	-	12,525,274	9,898,585
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>(2,626,218)</b>	-	-	-	<b>5,610,540</b>	<b>2,984,323</b>
<b>Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers</b>	<b>2,515,316</b>	-	-	-	<b>(5,551,778)</b>	<b>(3,036,462)</b>
State Appropriations	9,466,824	-	-	-	-	9,466,824
<b>Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers</b>	<b>11,982,140</b>	-	-	-	<b>(5,551,778)</b>	<b>6,430,362</b>
<b>Nonoperating Revenues (Expenses) and Transfers:</b>						
Federal Appropriations	-	-	-	-	-	-
Realized Gain/Loss	28,848	-	-	-	4,102,081	4,130,930
Unrealized Gain/Loss	-	-	-	-	(11,171,722)	(11,171,722)
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Gain/Loss on Asset Disposal	-	-	-	-	7,336	7,336
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
<b>Net Other Nonoperating Revenues (Expenses) before Transfers</b>	<b>28,848</b>	-	-	-	<b>(7,062,305)</b>	<b>(7,033,457)</b>
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(4,650,323)	-	-	-	(92,214)	(4,742,537)
Intra Fund Transfers In (Out)	(30,647)	-	-	-	11,918,745	11,888,098
General Revenue Allocations	-	-	-	-	-	-
<b>Net Nonoperating Revenues (Expenses) and Transfers</b>	<b>(4,652,122)</b>	-	-	-	<b>4,764,226</b>	<b>112,104</b>
<b>Increase (Decrease) in Net Assets</b>	<b>7,330,018</b>	-	-	-	<b>(787,552)</b>	<b>6,542,466</b>
<b>Net Position, Beginning of Year</b>	<b>19,163,690</b>	-	-	-	<b>(692,806,378)</b>	<b>(673,571,442)</b>
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Equipment Writeoff	-	-	-	-	-	-
<b>Net Position, Beginning of Year, Adjusted</b>	<b>19,163,690</b>	-	-	-	<b>(692,806,378)</b>	<b>(673,571,442)</b>
<b>Net Position, End of Year</b>	<b>\$ 26,493,708</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(693,593,930)</b>	<b>\$ (667,028,976)</b>



**University of Missouri - University Wide Resources**

**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
<b>Educational &amp; General (A)</b>						
Instruction	\$ -	\$ (3,739,275)	\$ (11,167)	\$ -	\$ -	\$ (3,750,442)
Research	-	(1,348,090)	-	-	-	(1,348,090)
Public Service	-	(650,982)	-	-	-	(650,982)
Academic Support	-	(645,340)	-	-	-	(645,340)
Student Services (B)	-	(409,181)	-	-	-	(409,181)
Institutional Support (C)	1,337,818	(1,169,234)	9,909,752	-	-	10,078,336
Operation & Maintenance of Plant	-	(289,980)	-	-	-	(289,980)
Scholarships & Fellowships (D)	-	-	-	-	-	-
<b>Total Educational &amp; General</b>	<b>1,337,818</b>	<b>(8,252,081)</b>	<b>9,898,585</b>	<b>-</b>	<b>-</b>	<b>2,984,322</b>
Auxiliary Enterprises (E)	-	-	-	-	-	-
<b>Total Current Funds Operating Expenses</b>	<b>1,337,818</b>	<b>(8,252,081)</b>	<b>9,898,585</b>	<b>-</b>	<b>-</b>	<b>2,984,322</b>
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	1,995,934	-	-	1,995,934
Plant Funds (G)	-	-	1,011,115	-	-	1,011,115
Depreciation	-	-	-	-	-	-
<b>Total Operating Expenses - All Funds</b>	<b>\$ 1,337,818</b>	<b>\$ (8,252,081)</b>	<b>\$ 12,905,634</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,991,371</b>

(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, 2022

	Balance July 1, 2021	Gifts, Grants & Contracts	Income From Student Loans	Investments & Other Income	Deductions	Transfers In (Out)	Balance June 30, 2022
<b>Restricted:</b>							
Bryant Loan Fund	\$ 1,044,747	\$ -	\$ -	\$ 105,990	\$ -	\$ 3,722	\$ 1,154,458
Christian Loan Fund	136,315	-	-	6,502	-	-	142,818
Gorman Loan Fund	82,563	-	-	414	-	-	82,977
Hartvigsen Student Loan	365,638	-	-	1,764	-	82	367,484
Jennison Loan Fund	113,950	-	-	572	-	(572)	113,950
Nelson Student Loan	494	-	-	3	-	-	497
Scott Loan Fund	164,996	-	-	806	-	37	165,840
Von Gremp Student Loan	886,926	-	-	4,448	-	-	891,374
Bryant Loan Fund - FISL	373,684	-	-	1,874	-	-	375,559
Cash & cash equivalents	15,723	-	-	79	-	-	15,802
<b>Total Restricted</b>	<b>3,185,037</b>	<b>-</b>	<b>-</b>	<b>122,452</b>	<b>-</b>	<b>3,269</b>	<b>3,310,758</b>
<b>Unrestricted:</b>							
Curators Student Loan Fund	129,471	-	-	536	-	113	130,121
<b>Total Unrestricted</b>	<b>129,471</b>	<b>-</b>	<b>-</b>	<b>536</b>	<b>-</b>	<b>113</b>	<b>130,121</b>
<b>Total Loan Funds</b>	<b>\$ 3,314,508</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 122,988</b>	<b>\$ -</b>	<b>\$ 3,382</b>	<b>\$ 3,440,878</b>

University of Missouri - University Wide Resources

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
<b>Endowment Funds:</b>									
<b>Income Restricted -</b>									
OLSON FUND FOR ARTS	\$ 812,852	\$ 1,213	\$ 52,559	\$ (55,731)	\$ (27,023)	\$ (8,244)	\$ -	\$ -	\$ 775,624
Law of 1939 Tuition Schlp Fund	21,443,977	-	1,406,096	(1,543,038)	-	-	-	(219,269)	21,087,766
Beimdiek Scholarship Fund	36,718	-	2,374	(2,514)	(1,220)	(372)	-	-	34,985
Endowed Chairs - State Match	47,886,363	-	3,048,956	(3,357,039)	(1,555,353)	-	-	-	46,022,927
Ames & Farley Education Fund	3,292,851	-	212,874	(225,478)	(109,402)	(33,375)	-	-	3,137,470
Gundlach Mem Scholarships	646,343	-	41,784	(44,258)	(21,474)	(6,551)	-	-	615,843
Hargis Memorial Schp	5,628	-	66	(530)	(67)	-	-	-	5,098
McKinney Scholar/Athlete	-	-	-	-	-	-	-	-	-
McKinney Short Fiction Awd	38,466	-	2,487	(2,634)	(1,278)	(390)	-	-	36,651
Noyes Foundation	183,684	-	11,875	(12,578)	(6,103)	(1,862)	-	-	175,017
Templin Endowment	170,566	-	11,027	(11,680)	(5,667)	(1,729)	-	-	162,517
Trans World Airline Schp	1,683,491	-	109,084	(118,459)	(56,192)	-	-	-	1,617,923
Waggoner Scholarship	100,715	-	6,537	(6,898)	(3,347)	(1,021)	-	-	95,986
Strode Scholarship Fund	146,833	-	9,492	(10,054)	(4,878)	(1,488)	-	-	139,904
CARNAHAN MEM SCHP	52,825	-	3,415	(3,617)	(1,755)	(535)	-	-	50,332
Evelyn Sue Lumb Westran Schp	39,410	-	2,548	(2,699)	(1,309)	(399)	-	-	37,550
Alberta Caquelard Scholarship	163,082	-	10,543	(11,167)	(5,418)	(1,653)	-	-	155,387
Cash & Cash Equivalents	37,842,822	-	(190,427)	(37,828,763)	-	-	-	-	(176,368)
Peter Potter Scholarship	531,368	-	34,351	(36,385)	(17,654)	(5,386)	-	-	506,294
Hartvigen Student Aid Fund	2,341,044	-	151,342	(160,303)	(77,779)	(23,728)	-	-	2,230,576
ARTHUR WYAN NELSON LOAN FUND	203,633	-	13,195	(14,329)	(6,797)	-	-	-	195,702
FORSEE SCHOLARSHIP	12,087	-	782	(854)	-	(124)	-	-	11,891
Endowment Pool Management	(1,028,727)	-	2,024,544	-	-	-	(1,990,796)	-	(994,979)
Math Grad Students Class of 97	-	95,000	(60)	(7,076)	(508)	(155)	-	-	87,201
Christian Loan Fund	174,730	-	11,296	(11,965)	(5,805)	(1,771)	-	-	166,485
<b>TOTAL INCOME RESTRICTED</b>	<b>116,780,759</b>	<b>96,213</b>	<b>6,976,739</b>	<b>(43,468,049)</b>	<b>(1,909,030)</b>	<b>(88,783)</b>	<b>(1,990,796)</b>	<b>(219,269)</b>	<b>76,177,783</b>
<b>Total Endowment Funds</b>	<b>116,780,759</b>	<b>96,213</b>	<b>6,976,739</b>	<b>(43,468,049)</b>	<b>(1,909,030)</b>	<b>(88,783)</b>	<b>(1,990,796)</b>	<b>(219,269)</b>	<b>76,177,783</b>
<b>Quasi Endowment Funds:</b>									
<b>Income Restricted -</b>									
THOMAS JEFFERSON AWD	313,339	-	20,257	(21,456)	(10,410)	(3,176)	-	-	298,554
PRESIDENTIAL FACULTY AWARD	988,281	-	64,037	(69,541)	(32,987)	-	-	-	949,790
Basore Endowment	403,131	-	26,061	(27,604)	(13,394)	(4,086)	-	-	384,108
Ames & Farley Education Fund	8,610	-	883	-	-	-	-	-	9,493
Gundlach Mem Scholarships	2,342	-	396	-	-	-	-	-	2,738
McKinney Scholar/Athlete	32,374	1,900	2,372	491	(1,187)	(362)	-	(5,000)	30,588
McKinney Short Fiction Awd	125	-	24	-	-	-	-	-	149
Payne Mem Foundation	3,760,896	-	243,693	(264,636)	(125,533)	-	-	-	3,614,419
Templin Endowment	1,007	-	119	-	-	-	-	-	1,126
Waggoner Scholarship	180	-	25	-	-	-	-	-	204
Cash & Cash Equivalents	39	-	0	-	-	-	-	-	39
<b>TOTAL INCOME RESTRICTED</b>	<b>5,510,323</b>	<b>1,900</b>	<b>357,867</b>	<b>(382,747)</b>	<b>(183,512)</b>	<b>(7,624)</b>	<b>-</b>	<b>(5,000)</b>	<b>5,291,208</b>
<b>Income Unrestricted -</b>									
Weldon Springs Research Fund	69,799,699	-	4,512,430	(4,779,608)	(2,319,070)	(707,473)	-	-	66,505,978
Missouri Research Park	7,066,102	-	456,608	(495,850)	(254,510)	-	-	-	6,772,350
2005 Endowed Chairs	15,689,338	-	1,026,704	(1,135,685)	-	-	-	-	15,580,357
<b>TOTAL INCOME UNRESTRICTED</b>	<b>92,555,138</b>	<b>-</b>	<b>5,995,742</b>	<b>(6,411,144)</b>	<b>(2,573,580)</b>	<b>(707,473)</b>	<b>-</b>	<b>-</b>	<b>88,858,685</b>
<b>Total Quasi Endowment Funds</b>	<b>98,065,462</b>	<b>1,900</b>	<b>6,353,609</b>	<b>(6,793,890)</b>	<b>(2,757,091)</b>	<b>(715,097)</b>	<b>-</b>	<b>(5,000)</b>	<b>94,149,893</b>
<b>Total Endowment &amp; Similar Funds</b>	<b>\$ 214,846,220</b>	<b>\$ 98,113</b>	<b>\$ 13,330,348</b>	<b>\$ (50,261,939)</b>	<b>\$ (4,666,121)</b>	<b>\$ (803,880)</b>	<b>\$ (1,990,796)</b>	<b>\$ (224,269)</b>	<b>\$ 170,327,676</b>

**University of Missouri - University Wide Resources**

**Restricted and Unrestricted Plant Funds**

As of June 30, 2022

	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
<b>Restricted:</b>								
<b>TOTAL RESTRICTED</b>								
<b>Unrestricted:</b>								
NEW MARKETS TAX CREDIT	321,089	-	-	(10,741)	-	965,786	-	(655,439)
<b>TOTAL UNRESTRICTED</b>	<b>321,089</b>	<b>-</b>	<b>-</b>	<b>(10,741)</b>	<b>-</b>	<b>965,786</b>	<b>-</b>	<b>(655,439)</b>
<b>Total Unexpended Plant Funds</b>	<b>\$ 321,089</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,741)</b>	<b>\$ -</b>	<b>\$ 965,786</b>	<b>\$ -</b>	<b>\$ (655,439)</b>

**University of Missouri - University Wide  
INVESTMENT IN PLANT CAPITAL ASSETS**

For the Year Ended June 30, 2022

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
<b>Capital Assets:</b>				
<b>Building</b>	\$ -	\$ -	\$ -	\$ -
<b>Land</b>	-	-	-	-
<b>Infrastructure</b>	-	-	-	-
<b>Equipment</b>	-	-	-	-
<b>Library Books</b>	-	-	-	-
<b>Construction In Progress</b>	-	-	-	-
<b>Total Capital Assets</b>	-	-	-	-
<b>Less Accumulated Depreciation:</b>				
<b>Building</b>	-	-	-	-
<b>Infrastructure</b>	-	-	-	-
<b>Equipment</b>	-	-	-	-
<b>Total Accumulated Depreciation</b>	-	-	-	-
<b>Total Investment in Plant Capital Assets, Net</b>	\$ -	\$ -	\$ -	\$ -

**UNIVERSITY OF MISSOURI - University Wide Resources**

**BONDS AND NOTES PAYABLE**

For the Year Ended June 30, 2022

	Balance July 1, 2021	Additions	Defeasance	Retired	Amortization	Balance June 30, 2022
<b>Notes Payable:</b>						
Rolla Renewable Energy Company QLICI Note Payable	-	-	-	-	-	-
<b>Total Notes Payable</b>	-	-	-	-	-	-
<b>Total Outstanding Debt</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

University of Missouri - University Wide Resources

SELF-INSURANCE FUNDS

For the Year Ending June 30, 2022

	Benefit Programs	Auto and General Liability	Dental Benefits	Medical Benefits	Medical Professional Liability	Professional Liability	Workers Compensation	Other	OPEB GASB 74/75 Impact	Pension GASB 67/68 Impact	Total
<b>Revenues and Other Additions:</b>											
Plan Contributions	\$ 389,467,999	\$ 3,187,330	\$ 11,113,262	\$ 211,715,317	\$ 1,476,749	\$ 6,190,734	\$ 5,632,196	\$ 7,220,071	\$ -	\$ -	\$ 636,003,658
Investment Income	-	13,988	44,641	518,699	(8,498,504)	101,730	105,912	634,894	-	-	(7,078,640)
Other Miscellaneous Revenues	-	-	2	93	-	-	-	-	-	-	95
<b>Total Revenue and Other Additions</b>	<b>389,467,999</b>	<b>3,201,318</b>	<b>11,157,904</b>	<b>212,234,109</b>	<b>(7,021,755)</b>	<b>6,292,464</b>	<b>5,738,108</b>	<b>7,908,013</b>	<b>-</b>	<b>-</b>	<b>628,978,161</b>
<b>Expenditures and Other Deductions:</b>											
Benefit Payments	360,123,435	-	11,351,102	215,513,623	-	-	-	(175,102)	-	-	586,813,058
Administrative and Other Plan Deductions	4,614,179	3,398,871	(249,008)	(80,845)	14,652,767	972,144	8,092,063	10,136,485	(65,169,979)	81,498,973	57,865,650
<b>Total Expenditures and Other Deductions</b>	<b>364,737,613</b>	<b>3,398,871</b>	<b>11,102,095</b>	<b>215,432,778</b>	<b>14,652,767</b>	<b>972,144</b>	<b>8,092,063</b>	<b>9,961,383</b>	<b>(65,169,979)</b>	<b>81,498,973</b>	<b>644,678,708</b>
<b>Operating Income (Loss) Before Transfers</b>	<b>24,730,386</b>	<b>(197,553)</b>	<b>55,809</b>	<b>(3,198,669)</b>	<b>(21,674,522)</b>	<b>5,320,320</b>	<b>(2,353,955)</b>	<b>(2,053,370)</b>	<b>65,169,979</b>	<b>(81,498,973)</b>	<b>(15,700,547)</b>
Transfers In (Out)	(92,214)	-	-	-	-	1,319,516	-	599,229	-	-	1,826,531
<b>Increase (Decrease) in Net Position</b>	<b>24,638,172</b>	<b>(197,553)</b>	<b>55,809</b>	<b>(3,198,669)</b>	<b>(21,674,522)</b>	<b>6,639,837</b>	<b>(2,353,955)</b>	<b>(1,454,142)</b>	<b>65,169,979</b>	<b>(81,498,973)</b>	<b>(13,874,016)</b>
<b>Net Position, Beginning of Year</b>	<b>105,921,938</b>	<b>1,234,555</b>	<b>8,378,666</b>	<b>83,407,554</b>	<b>45,564,513</b>	<b>4,796,461</b>	<b>11,518,272</b>	<b>128,407,817</b>	<b>(398,696,441)</b>	<b>(681,219,325)</b>	<b>(690,685,991)</b>
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-	-	-	-	-	-
<b>Net Position, Beginning of Year, Adjusted</b>	<b>105,921,938</b>	<b>1,234,555</b>	<b>8,378,666</b>	<b>83,407,554</b>	<b>45,564,513</b>	<b>4,796,461</b>	<b>11,518,272</b>	<b>128,407,817</b>	<b>(398,696,441)</b>	<b>(681,219,325)</b>	<b>(690,685,991)</b>
<b>Net Position, End of Year</b>	<b>\$ 130,560,109</b>	<b>\$ 1,037,002</b>	<b>\$ 8,434,475</b>	<b>\$ 80,208,885</b>	<b>\$ 23,889,991</b>	<b>\$ 11,436,297</b>	<b>\$ 9,164,318</b>	<b>\$ 126,953,675</b>	<b>\$ (333,526,462)</b>	<b>\$ (762,718,298)</b>	<b>\$ (704,560,007)</b>

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