

2017 Financial Report and Supplemental Schedules



STATEMENTS OF NET POSITION

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2017	2016	2015	2014
Assets				
Current Assets				
Cash and Cash Equivalents	\$ (20,712)	\$ 4,823	\$ 8,493	\$ 101,140
Investment in Treasury General Pool	640,312	593,176	551,928	534,374
Short-Term Investments	(14,380)	(17,394)	(16,394)	(35,070)
Accounts Receivable, Net	1,535	260	446	11,492
Investment Settlements Receivable	20,819	44,140	43,830	44,127
Prepaid Expenses and Other Current Assets	550	10	57	10
Due From Other Funds	46,075	47,944	47,878	46,893
Total Current Assets	674,199	672,959	636,238	702,966
Noncurrent Assets				
Notes Receivable, Net	(45,608)	(46,728)	(52,821)	(71,758)
Deferred Charges and Other Assets	7,186	6,321	-	-
Long-Term Investments	(49,609)	(57,192)	(9,293)	(6,435)
Capital Assets, Net	104,004	108,771	113,537	111,342
Total Noncurrent Assets	15,973	11,172	51,423	33,148
Deferred Outflow of Resources	100,364	244,791	48,463	-
Total Assets and Deferred Outflow of Resources	\$ 790,536	\$ 928,922	\$ 736,124	\$ 736,115
Liabilities				
Current Liabilities				
Accounts Payable	\$ 36,341	\$ 35,992	\$ 14,286	\$ 32,433
Accrued Liabilities	52,876	47,871	66,814	46,277
Deferred Revenue	813	835	490	342
Funds Held for Others	5,201	5,251	4,442	6,632
Investment Settlements Payable	28,507	35,620	41,687	51,537
Collateral Held for Securities Lending	7,437	28,225	43,902	113,477
Current Portion of Long-Term Debt	-	-	-	-
Total Current Liabilities	131,175	153,794	171,621	250,699
Noncurrent Liabilities				
Long-Term Debt	28,686	28,625	28,565	28,504
Derivative Instrument Liability	-	-	-	-
Deferred Revenue	16,464	17,137	13,119	9,859
Other Post Employment Benefits Liability	213,442	212,572	209,793	177,040
Net Pension Liability	522,264	658,186	460,724	253,804
Other Noncurrent Liabilities	43,882	45,674	46,302	41,279
Total Noncurrent Liabilities	824,738	962,194	758,503	510,485
Deferred Inflow Resources	44,857	32,053	-	185,860
Total Liabilities and Deferred Inflow of Resources	1,000,770	1,148,041	930,124	947,044
Net Position				
Invested in Capital Assets, Net of Debt	460	4,236	1,933	78,953
Restricted				
Nonexpendable -				
Endowment	59,742	54,898	56,595	57,369
Expendable -				
Scholarship, Research, Instruction & Other	4,300	3,959	4,842	4,211
Loans	3,464	3,364	3,254	3,153
Capital Projects	-	-	-	36,099
Unrestricted	(278,200)	(285,576)	(260,624)	(390,714)
Total Net Position	(210,234)	(219,119)	(194,000)	(210,929)
Total Liabilities & Net Position	\$ 790,536	\$ 928,922	\$ 736,124	\$ 736,115

CHANGES IN NET POSITION

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2017	2016	2015	2014
Operating Revenues				
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	30	40	36	36
Net Tuition and Fees	(30)	(40)	(36)	(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	352	2,438	276	(7,707)
Total Operating Revenues	322	2,398	240	(7,743)
Operating Expenses				
Salaries and Wages	174	224	241	852
Benefits	15,044	23,666	(11,913)	(52,638)
Supplies, Services and Other Operating Expenses	(11,364)	(3,282)	(7,077)	15,854
Scholarships and Fellowships	-	-	-	-
Depreciation	4,766	4,766	10,199	1,772
Total Operating Expenses	8,620	25,374	(8,550)	(34,160)
Operating Loss before State Appropriation	(8,298)	(22,976)	8,790	26,417
State Appropriations	9,467	6,799	7,017	6,221
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	1,169	(16,177)	15,807	32,638
Nonoperating Revenues (Expenses)				
Federal Appropriations	-	-	-	-
Federal Pell Grants	-	-	-	-
Investment & Endowment Inc (Losses), Net	11,052	(6,004)	(5,258)	14,208
Private Gifts	1	1	-	-
Interest Expense	(2,965)	(3,204)	(3,340)	(1,226)
Other Nonoperating Revenues (Expenses)	-	598	1,728	951
Net Nonoperating Revenues (Expenses)	8,088	(8,609)	(6,870)	13,933
Income (Loss) before Capital Contributions and Additions to Permanent Endowments	9,257	(24,786)	8,937	46,571
State Capital Appropriations	-	-	-	-
Capital Gifts and Grants	-	-	-	-
Private Gifts for Endowment Purposes	1	1	14	3
Mandatory Transfers In (Out)	(187)	(187)	(80)	(2,084)
Non Mandatory Transfers In (Out)	6	4	8,435	15,203
Intra Fund Transfers In (Out)	(192)	(151)	(6,212)	13,836
Increase (Decrease) in Net Position	8,885	(25,119)	11,094	73,529
Net Position, Beginning of Year	(219,119)	(194,000)	(210,929)	217,916
Cumulative Effect of Change in Accounting Principles	-	-	5,835	(502,374)
Net Position, Beginning of Year, as Adjusted	(219,119)	(194,000)	(205,094)	(284,458)
Net Position, End of Year	\$ (210,234)	\$ (219,119)	\$ (194,000)	\$ (210,929)

University of Missouri - University Wide Resources

Statement of Net Position - By Fund

For the Year Ending June 30, 2017

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Assets							
Current Assets:							
Cash in Bank	834,707,222	(142,404,324)	(31,206,902)	(6,742,375)	(660,120,142)	(22,382,528)	(28,149,048)
Investment in Treasury General Pool	238,617,512	6,640,328	3,598,061	517,617	357,725,499	33,212,660	640,311,676
Short Term Investments	(43,638,669)	9,011,357	2,091,176	802,361	15,853,805	1,499,855	(14,380,115)
Investment of Cash Collateral	-	-	-	7,437,021	-	-	7,437,021
State Appropriations Receivable	-	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	-	-	-	-	-	-
Patient Services Receivable, net	-	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-	-
Other Accounts Receivable, net	1,527,612	-	-	-	-	7,325	1,534,937
Investment Settlements Receivable	-	-	-	20,819,021	-	-	20,819,021
Suspense/Clearing	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Prepaid Expenses	549,950	-	-	-	-	-	549,950
Current Notes Receivable, net	-	-	-	-	-	-	-
Due from Other Funds	(8,924,996)	-	-	55,000,000	-	-	46,075,004
Total Current Assets	1,022,838,631	(126,752,639)	(25,517,665)	77,833,646	(286,540,838)	12,337,312	674,198,446
Noncurrent Assets:							
Pledges Receivable, net	-	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	(45,608,059)	-	(45,608,059)
Deferred Charges and Other Assets	-	-	-	-	7,185,950	-	7,185,950
Long Term Investments	(603,105,700)	126,764,175	29,115,726	94,922,366	281,811,726	20,882,673	(49,609,034)
Capital Assets, net	-	-	-	-	104,004,456	-	104,004,456
Total Noncurrent Assets	(603,105,700)	126,764,175	29,115,726	94,922,366	347,394,074	20,882,673	15,973,314
Deferred Outflow of Resources	100,364,276	-	-	-	-	-	100,364,276
Total Assets	520,097,207	11,536	3,598,061	172,756,011	60,853,236	33,219,985	790,536,036
Liabilities							
Current Liabilities:							
Accounts Payable	583,744	-	-	344,000	4,999,526	30,413,802	36,341,073
Accrued Payroll	7,675,427	-	-	-	-	-	7,675,427
Accrued Vacation	1,662	-	-	-	-	-	1,662
Accrued Interest Payable	-	-	-	-	-	-	-
Accrued Self-Insurance Claims	89,082,281	-	-	-	-	-	89,082,281
Deferred Revenue, Current	140,090	-	-	-	673,022	-	813,111
Payroll Withholdings and Other Employee Benefits	(220,461)	-	-	-	-	2,841,315	2,620,854
Funds Held for Others	-	-	-	-	-	(35,132)	(35,132)
Investment Settlements Payable	-	-	-	28,506,740	-	-	28,506,740

University of Missouri - University Wide Resources

Statement of Net Position - By Fund

For the Year Ending June 30, 2017

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Agency	Total Funds Excluding Retirement
	Unrestricted	Restricted					
Collateral for Securities on Loan	-	-	-	7,437,021	-	-	7,437,021
Long-Term Debt, current	-	-	-	-	-	-	-
Due to Other Funds	2,615,353	-	-	-	-	-	2,615,353
Total Current Liabilities	99,878,096	-	-	36,287,761	5,672,548	33,219,985	175,058,390
Noncurrent Liabilities:							
Deferred Revenue	-	-	-	-	16,464,476	-	16,464,476
Derivative Instrument Liability	-	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	28,685,913	-	28,685,913
Other Post Employment Benefits Liability	213,442,258	-	-	-	-	-	213,442,258
Net Pension Liability	522,264,302	-	-	-	-	-	522,264,302
Total Noncurrent Liabilities	735,706,560	-	-	-	45,150,389	-	780,856,949
Deferred Inflow of Resources	44,857,229	-	-	-	-	-	44,857,229
Total Liabilities	880,441,885	-	-	36,287,761	50,822,936	33,219,985	1,000,772,568
Net Position							
Invested in Capital Assets, Net of Related Debt	-	-	-	-	458,847	-	458,847
Reserved for Employees' Pension Plan	-	-	-	-	-	-	-
Restricted:							
Nonexpendable	-	-	-	59,741,589	-	-	59,741,589
Expendable	-	11,536	3,462,651	4,288,709	-	-	7,762,897
Unrestricted	(360,344,678)	-	135,410	72,437,951	9,571,452	-	(278,199,865)
Total Net Position	(360,344,678)	11,536	3,598,061	136,468,250	10,030,299	-	(210,236,532)
Total Liabilities and Net Position	\$ 520,097,207	\$ 11,536	\$ 3,598,061	\$ 172,756,011	\$ 60,853,236	\$ 33,219,985	\$ 790,536,036

University of Missouri - University Wide Resources

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

For the Year Ending June 30, 2017

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	-	-	-	-	-	-
Less: Scholarship Allowances	30,000	-	-	-	-	30,000
Net Student Fees	(30,000)	-	-	-	-	(30,000)
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	924,429	-	-	-	(572,098)	352,331
Facilities & Administrative Cost Recovery	-	-	-	-	-	-
Total Operating Revenues	894,429	-	-	-	(572,098)	322,331
Operating Expenses:						
Salaries and Wages	173,891	-	-	-	-	173,891
Staff Benefits	15,044,134	-	-	-	-	15,044,134
Supplies, Services and Other Operating Expenses	(5,011,430)	-	-	404,220	(6,756,591)	(11,363,800)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	4,766,436	4,766,436
Total Operating Expenses	10,206,595	-	-	404,220	(1,990,155)	8,620,661
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(9,312,166)	-	-	(404,220)	1,418,057	(8,298,330)
State Appropriations	9,466,824	-	-	-	-	9,466,824
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	154,658	-	-	(404,220)	1,418,057	1,168,494
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-

University of Missouri - University Wide Resources

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

For the Year Ending June 30, 2017

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Agency and Retirement
	Unrestricted	Restricted				
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	1,510,192	(6,198,388)	93,412	2,431,313	499,984	(1,663,489)
Unrealized Gain/Loss	2,806,856	-	-	9,908,232	-	12,715,087
Private Gifts	-	-	-	1,000	-	1,000
Interest Expense	-	-	-	-	(2,965,007)	(2,965,007)
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	4,317,047	(6,198,388)	93,412	12,340,545	(2,465,024)	8,087,592
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	500	-	500
Net Other Nonoperating Revenues (Expenses) before Transfers	4,317,047	(6,198,388)	93,412	12,341,045	(2,465,024)	8,088,092
Mandatory Transfers In (Out)	(20,000)	-	-	(167,153)	-	(187,153)
Non Mandatory Transfers In (Out)	(5,744,010)	6,200,140	5,540	(456,130)	-	5,540
Intra Fund Transfers In (Out)	(192,439)	-	-	-	-	(192,439)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	(1,639,401)	1,752	98,951	11,717,761	(2,465,024)	7,714,039
Increase (Decrease) in Net Assets	(1,484,743)	1,752	98,951	11,313,541	(1,046,967)	8,882,533
Net Position, Beginning of Year	(358,859,935)	9,784	3,499,110	125,154,709	11,077,266	(219,119,065)
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	(358,859,935)	9,784	3,499,110	125,154,709	11,077,266	(219,119,065)
Net Position, End of Year	\$ (360,344,678)	\$ 11,536	\$ 3,598,061	\$ 136,468,250	\$ 10,030,299	\$ (210,236,532)

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, 2017

	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	30,000	-	-	-	-	30,000
Net Student Fees	(30,000)	-	-	-	-	(30,000)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	-	-	-	-	-	-
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxilliary Enterprises	-	-	-	-	-	-
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	698,250	-	-	-	226,179	924,429
Total Operating Revenues	668,250	-	-	-	226,179	894,429
Operating Expenses:						
Salaries and Wages	83,984	-	-	-	89,907	173,891
Staff Benefits	6,425	-	-	-	15,037,709	15,044,134
Supplies, Services and Other Operating Expenses	(0)	-	-	-	(5,011,430)	(5,011,430)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expenses	90,409	-	-	-	10,116,187	10,206,595
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	577,841	-	-	-	(9,890,007)	(9,312,166)
State Appropriations	9,466,824	-	-	-	-	9,466,824
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	10,044,665	-	-	-	(9,890,007)	154,658
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	-	-	-	-	1,510,192	1,510,192
Unrealized Gain/Loss	-	-	-	-	2,806,856	2,806,856
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Payments to Beneficiaries	-	-	-	-	-	-
Gain/Loss on Asset Disposal	-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	-	-	-	-	4,317,047	4,317,047

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, 2017

	Unrestricted Current Funds					Total Unrestricted Current Funds
	General Operating - Funds 0000 through 0090	Continuing Education - Fund 0445 and 0450	Auxiliary Operations - Funds 0100 through 0699	Service Operations - Funds 0700 through 0899	Self Insurance Funds - Funds 0900 through 0999	
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses) before Transfers	-	-	-	-	4,317,047	4,317,047
Mandatory Transfers In (Out)	(20,000)	-	-	-	-	(20,000)
Non Mandatory Transfers In (Out)	(5,744,010)	-	-	-	-	(5,744,010)
Intra Fund Transfers In (Out)	(1,464,295)	-	-	-	1,271,856	(192,439)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	(7,228,305)	-	-	-	5,588,903	(1,639,401)
Increase (Decrease) in Net Assets	2,816,361	-	-	-	(4,301,104)	(1,484,743)
Net Position, Beginning of Year	2,368,121	-	-	-	(361,228,056)	(358,859,935)
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	2,368,121	-	-	-	(361,228,056)	(358,859,935)
Net Position, End of Year	\$ 5,184,482	\$ -	\$ -	\$ -	\$ (365,529,160)	\$ (360,344,678)

University of Missouri - University Wide Resources
OPERATING EXPENSES BY OBJECT MATRIX
For the Year Ending June 30, 2017

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ 83,984	\$ 5,097,223	\$ (782,513)	\$ -	\$ -	\$ 4,398,695
Research	-	1,091,056	-	-	-	1,091,056
Public Service	-	904,794	-	-	-	904,794
Academic Support	-	891,421	-	-	-	891,421
Student Services (B)	-	554,721	-	-	-	554,721
Institutional Support (C)	89,907	6,124,362	(4,228,917)	-	-	1,985,352
Operation & Maintenance of Plant	-	380,557	-	-	-	380,557
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	173,891	15,044,134	(5,011,430)	-	-	10,206,595
Auxiliary Enterprises (E)	-	-	-	-	-	-
Total Current Funds Operating Expenses	173,891	15,044,134	(5,011,430)	-	-	10,206,595
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	404,220	-	-	404,220
Plant Funds (G)	-	-	(6,756,591)	-	-	(6,756,591)
Depreciation	-	-	-	-	4,766,436	4,766,436
Total Operating Expenses - All Funds	\$ 173,891	\$ 15,044,134	\$ (11,363,800)	\$ -	\$ 4,766,436	\$ 8,620,661

(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 Depid 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

As of June 30, 2017

	Balance July 1, 2016	Gifts, Grants & Contracts	Income From Student Loans	Investments & Other Income	Deductions	Transfers In(Out)	Balance June 30, 2017
Restricted:							
Bryant Loan Fund	1,576,691	-	-	79,542	-	4,759	1,660,992
Christian Loan Fund	102,094	-	-	6,402	-	-	108,496
Gorman Loan Fund	79,129	-	-	397	-	-	79,526
Hartvigsen Student Loan	356,037	-	-	607	-	1,177	357,820
Jennison Loan Fund	113,950	-	-	572	-	(572)	113,950
Nelson Student Loan	474	-	-	2	-	-	476
Scott Loan Fund	155,689	-	-	460	-	128	156,277
Von Gremp Student Loan	850,041	-	-	4,263	-	-	854,305
Bryant Loan Fund - FISL	115,086	-	-	577	-	-	115,664
Cash & cash equivalents	15,069	-	-	76	-	-	15,145
Total Restricted	3,364,261	-	-	92,898	-	5,492	3,462,651
Unrestricted:							
Curators Student Loan Fund	134,848	-	-	513	-	48	135,410
Total Unrestricted	134,848	-	-	513	-	48	135,410
Total Loan Funds	\$ 3,499,110	\$ -	\$ -	\$ 93,412	\$ -	\$ 5,540	\$ 3,598,061

University of Missouri - University Wide Resources

ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2017

	Balance July 1, 2016	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2017
Endowment Funds:							
Income Restricted -							
OLSON FUND FOR ARTS	\$ 608,118	\$ 500	\$ (23,439)	\$ 69,912	\$ 15	\$ -	\$ 655,075
LAW OF 1939 TUITION SCHLP FUND	13,198,057	-	201,054	1,566,685	-	(167,153)	14,798,643
BEIMDIEK SCHOLARSHIP FUND	27,653	-	(1,066)	3,178	-	-	29,765
ENDOWED CHAIRS - STATE MATCH	33,769,715	-	502,392	3,917,538	-	(967,663)	37,221,983
AMES & FARLEY EDUCATION FUND	2,479,789	-	(95,478)	284,958	-	-	2,669,269
GUNDLACH MEM SCHOLARSHIPS	486,754	-	(18,746)	55,933	-	-	523,942
HARGIS MEMORIAL SCHP	5,623	-	71	(85)	-	-	5,610
MCKINNEY SHORT FICTION AWD	28,345	-	(1,092)	3,257	-	-	30,511
NOYES FOUNDATION	138,334	-	(5,330)	15,896	-	-	148,899
TEMPLIN ENDOWMENT	128,449	-	(4,944)	14,760	-	-	138,265
TRANS WORLD AIRLINE SCHP	1,198,832	-	(34,925)	139,304	-	-	1,303,212
WAGGONER SCHOLARHIP	75,683	-	(2,903)	8,697	-	-	81,477
STRODE SCHOLARSHIP FUND	110,581	-	(4,261)	12,707	-	-	119,027
CARNAHAN MEM SCHP	38,730	-	(1,492)	4,450	-	-	41,688
EVELYN SUE LUMB WESTRAN SCHP	29,680	-	(1,144)	3,410	-	-	31,946
ALBERTA CAQUELARD SCHOLARSHIP	122,818	-	(4,732)	14,113	-	-	132,198
CASH & CASH EQUIVALENTS	5,043	-	-	-	-	-	5,043
PETER POTTER SCHOLARSHIP	400,176	-	(15,419)	45,984	-	-	430,741
HARTVIGSEN STUDENT AID FUND	1,763,052	-	(67,933)	202,590	-	-	1,897,710
ARTHUR WYAN NELSON LOAN FUND	145,009	-	(4,224)	16,850	-	-	157,635
FORSEE SCHOLARSHIP	7,078	-	108	833	-	-	8,018
ENDOWMENT POOL MANAGEMENT	(938)	-	(829,769)	404,175	404,175	-	(830,707)
CHRISTIAN LOAN FUND	131,590	-	(5,070)	15,121	-	-	141,641
TOTAL INCOME RESTRICTED	54,898,170	500	(418,342)	6,800,267	404,190	(1,134,817)	59,741,589
Total Endowment Funds	54,898,170	500	(418,342)	6,800,267	404,190	(1,134,817)	59,741,589
Quasi Endowment Funds:							
Income Restricted -							
THOMAS JEFFERSON AWD	235,977	-	(9,093)	27,116	-	-	254,001
PRESIDENTIAL FACULTY AWARD	703,766	-	(20,502)	81,777	-	-	765,041
BASORE ENDOWMENT	303,600	-	(11,698)	34,886	-	-	326,788
AMES & FARLEY EDUCATION FUND	-	-	813	-	-	-	813
GUNDLACH MEM SCHOLARSHIPS	-	-	134	-	-	-	134
MCKINNEY SCHOLAR/ATHLETE	27,364	1,000	(1,065)	3,212	30	-	30,481
MCKINNEY SHORT FICTION AWD	-	-	6	-	-	-	6
PAYNE MEM FOUNDATION	2,678,176	-	(78,021)	311,203	-	-	2,911,358
TEMPLIN ENDOWMENT	-	-	73	-	-	-	73
WAGGONER SCHOLARHIP	-	-	15	-	-	-	15
TOTAL INCOME RESTRICTED	3,948,883	1,000	(119,338)	458,195	30	-	4,288,709
Income Unrestricted -							
WELDON SPRINGS RESEARCH FUND	52,567,323	-	(2,025,485)	6,040,454	-	-	56,582,292
MISSOURI RESEARCH PARK	5,018,107	-	(146,188)	583,102	-	-	5,455,022
2005 ENDOWED CHAIRS	8,722,226	-	132,855	1,034,023	-	511,533	10,400,638
TOTAL INCOME UNRESTRICTED	66,307,656	-	(2,038,818)	7,657,580	-	511,533	72,437,951
Total Quasi Endowment Funds	70,256,539	1,000	(2,158,156)	8,115,774	30	511,533	76,726,661

University of Missouri - University Wide Resources
ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2017

	Balance July 1, 2016	Gifts and Other Additions	Income (Loss) Added to Principal	Gain (Loss) on Sale of Securities	Deductions	Transfers In (Out)	Balance June 30, 2017
Unitrust, Life Income and Charitable Gift Funds:							
Unitrust Funds -							
TOTAL UNITRUST FUNDS	-	-	-	-	-	-	-
Life Income Funds -							
TOTAL LIFE INCOME FUNDS	-	-	-	-	-	-	-
Charitable Gift Annuity Funds -							
TOTAL CHARITABLE GIFT ANNUITY FUNDS	-	-	-	-	-	-	-
Total Unitrust, Life Income & Charitable Gift Funds	-	-	-	-	-	-	-
Total Endowment & Similar Funds	\$ 125,154,709	\$ 1,500	\$ (2,576,497)	\$ 14,916,042	\$ 404,220	\$ (623,284)	\$ 136,468,250

University of Missouri - University Wide Resources
RESTRICTED AND UNRESTRICTED PLANT FUNDS
As of June 30, 2017

	Balance July 1, 2016	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2017
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 Resources
INVESTMENT IN PLANT CAPITAL ASSETS
For the Year Ended June 30, 2017

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
Capital Assets:				
Building	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-
Infrastructure	119,691,148	-	-	119,691,148
Equipment	-	-	-	-
Construction In Progress	-	-	-	-
Total Capital Assets	119,691,148	-	-	119,691,148
Less Accumulated Depreciation:				
Building	-	-	-	-
Infrastructure	10,920,256	4,766,436	-	15,686,692
Equipment	-	-	-	-
Total Accumulated Depreciation	10,920,256	4,766,436	-	15,686,692
Total Investment in Plant Capital Assets, Net	\$ 108,770,892	\$ (4,766,436)	\$ -	\$ 104,004,456

UNIVERSITY OF MISSOURI - University Wide Resources
BONDS AND NOTES PAYABLE
For the Year Ended June 30, 2017

	Balance July 1, 2016	Additions	Defeasance	Retired	Amortization	Balance June 30, 2017
Notes Payable:						
Rolla Renewable Energy Company QLICI Note Payable	28,625,223	60,690	-	-	-	28,685,913
Total Notes Payable	28,625,223	60,690	-	-	-	28,685,913
Total Outstanding Debt	\$ 28,625,223	\$ 60,690	\$ -	\$ -	\$ -	\$ 28,685,913

University Of Missouri - University Wide Resources
SELF-INSURANCE FUNDS
For the Year Ending June 30, 2017

	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	\$ 358,584,810	\$ 1,566,717	\$ 11,750,230	\$ -	\$ 196,184,959	\$ 10,846,968	\$ 4,771,678	\$ 9,755,146	\$ 4,373,832	\$ -	\$ -	\$ 597,834,339
Investment Income	-	18,993	34,061	(57)	437,747	3,094,297	54,952	85,649	591,405	-	-	4,317,047
Other Miscellaneous Revenues	-	18,183	-	-	35,685	-	8,557	-	163,755	-	-	226,179
Total Revenues and Other Additions	358,584,810	1,603,893	11,784,291	(57)	196,658,391	13,941,265	4,835,186	9,840,794	5,128,992	-	-	602,377,566
Expenditures and Other Deductions:												
Benefit Payments	346,387,996	-	10,931,594	-	201,558,617	-	-	-	-	-	-	558,878,207
Administrative and Other Plan Deductions	(7,789,700)	1,173,768	563,215	5,928	13,374,743	6,828,694	3,976,644	7,418,010	4,115,784	7,599,249	21,309,438	58,575,773
Total Expenditures and Other Deductions	338,598,297	1,173,768	11,494,808	5,928	214,933,359	6,828,694	3,976,644	7,418,010	4,115,784	7,599,249	21,309,438	617,453,980
Operating Income (Loss) Before Transfers	19,986,514	430,125	289,483	(5,985)	(18,274,969)	7,112,571	858,542	2,422,784	1,013,208	(7,599,249)	(21,309,438)	(15,076,414)
Transfers In (Out)	838,823	-	(59,567)	-	228,094	-	-	(5,000)	80,000	-	-	1,082,350
Increase (Decrease) in Net Position	20,825,336	430,125	229,916	(5,985)	(18,046,874)	7,112,571	858,542	2,417,784	1,093,208	(7,599,249)	(21,309,438)	(13,994,064)
Net Position, Beginning of Year	70,997,821	1,724,333	5,867,837	207,286	78,390,080	19,980,677	210,363	2,873,633	116,539,452	(212,571,719)	(445,447,817)	(361,228,056)
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	70,997,821	1,724,333	5,867,837	207,286	78,390,080	19,980,677	210,363	2,873,633	116,539,452	(212,571,719)	(445,447,817)	(361,228,056)
Net Position, End of Year	\$ 91,823,157	\$ 2,154,458	\$ 6,097,753	\$ 201,301	\$ 60,343,205	\$ 27,093,248	\$ 1,068,905	\$ 5,291,417	\$ 117,632,660	\$ (220,170,968)	\$ (466,757,255)	\$ (375,222,120)