

2020 Financial Report and Supplemental Schedules



STATEMENTS OF NET POSITION

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2020	2019 Restated	2019	2018	2017
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 285,202	\$ (32,792)	\$ (32,792)	\$ 260,203	\$ (20,712)
Investment in Treasury General Pool	474,782	749,861	749,861	420,604	640,312
Short-Term Investments	(1,248)	(109)	(109)	(37,578)	(14,380)
Accounts Receivable, Net	97	(16,519)	(16,519)	880	1,535
Pledges Receivable, Net					
Investment Settlements Receivable	77,267	51,065	51,065	25,403	20,819
Inventories					
Prepaid Expenses and Other Current Assets	104	104	104	92	550
Due From Other Funds	45,585	46,125	46,125	45,772	46,075
Total Current Assets	881,789	797,735	797,735	715,376	674,199
Noncurrent Assets					
Pledges Receivable, Net					
Notes Receivable, Net	(9,935)	(33,616)	(33,616)	(41,208)	(45,608)
Deferred Charges and Other Assets	1,812	7,186	7,186	7,186	7,186
Long-Term Investments	(27,955)	(91,068)	(91,068)	(40,199)	(49,609)
Capital Assets, Net	35,130	94,472	94,472	99,238	104,004
Total Noncurrent Assets	(948)	(23,026)	(23,026)	25,017	15,973
Deferred Outflow of Resources	404,131	247,687	247,687	249,372	100,364
Total Assets and Deferred Outflow of Resources	\$ 1,284,972	\$ 1,022,396	\$ 1,022,396	\$ 989,765	\$ 790,536
Liabilities					
Current Liabilities					
Accounts Payable	\$ 46,872	\$ 29,675	\$ 29,675	\$ 37,897	\$ 36,341
Accrued Liabilities	36,857	94,853	94,853	93,448	52,876
Deferred Revenue	195	673	673	1,296	813
Funds Held for Others	-	-	(79)	1,637	5,201
Investment Settlements Payable	172,334	86,568	86,568	50,135	28,507
Collateral Held for Securities Lending	1,261	3,616	3,616	7,437	7,437
Current Portion of Long-Term Debt	1,143	294	294	-	-
Total Current Liabilities	258,662	215,679	215,600	191,850	131,175
Noncurrent Liabilities					
Long-Term Debt	18,857	28,514	28,514	28,747	28,686
Derivative Instrument Liability	-	-	-	-	-
Deferred Revenue	14,445	15,119	15,119	15,791	16,464
Other Post Employment Benefits Liability	367,614	453,640	453,640	442,205	462,263
Net Pension Liability	1,109,624	814,210	814,210	731,193	522,264
Other Noncurrent Liabilities	59,793	-	-	-	43,882
Total Noncurrent Liabilities	1,570,333	1,311,483	1,311,483	1,217,936	1,073,559
Deferred Inflow Resources	121,816	69,852	69,852	69,897	66,523
Total Liabilities and Deferred Inflow of Resources	1,950,811	1,597,014	1,596,935	1,479,683	1,271,257
Net Position					
Invested in Capital Assets, Net of Debt	(17,468)	2,844	2,844	31	460
Restricted					
Nonexpendable -					
Endowment	72,522	65,281	65,281	63,380	59,742
Expendable -					
Scholarship, Research, Instruction & Other	4,452	4,576	4,576	4,513	4,300
Loans	3,054	2,937	2,937	2,883	3,464
Capital Projects	-	-	-	-	-
Unrestricted	(728,399)	(650,256)	(650,177)	(560,725)	(548,687)
Total Net Position	(665,839)	(574,618)	(574,539)	(489,918)	(480,721)
Total Liabilities & Net Position	\$ 1,284,972	\$ 1,022,396	\$ 1,022,396	\$ 989,765	\$ 790,536

CHANGES IN NET POSITION

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2020	2019 Restated	2019	2018	2017
Operating Revenues					
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	29	34	34	33	30
Net Tuition and Fees	(29)	(34)	(34)	(33)	(30)
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	523	(253)	(253)	(690)	352
Total Operating Revenues	494	(287)	(287)	(723)	322
Operating Expenses					
Salaries and Wages	(77)	(330)	(564)	189	174
Benefits	116,226	105,909	105,900	22,868	10,868
Supplies, Services and Other Operating Expenses	(19,927)	(16,024)	(16,024)	(5,766)	(11,364)
Scholarships and Fellowships	-	-	-	-	-
Depreciation	4,766	4,766	4,766	4,766	4,766
Total Operating Expenses	100,988	94,321	94,078	22,057	4,444
Operating Loss before State Appropriation	(100,494)	(94,608)	(94,365)	(22,780)	(4,122)
State Appropriations	9,467	9,467	9,467	9,467	9,467
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	(91,027)	(85,141)	(84,898)	(13,313)	5,345
Nonoperating Revenues (Expenses)					
Federal Appropriations	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-
Investment & Endowment Inc (Losses), Net	9,618	7,219	7,219	7,324	11,052
Private Gifts	2	1	1	2	1
Interest Expense	(850)	(847)	(847)	(2,845)	(2,965)
Other Nonoperating Revenues (Expenses)	(24,529)	(94)	(94)	-	-
Net Nonoperating Revenues (Expenses)	(15,759)	6,279	6,279	4,481	8,088
Income (Loss) before Capital Contributions and Additions to Permanent Endowments					
	(106,786)	(78,862)	(78,619)	(8,832)	13,433
State Capital Appropriations	-	-	-	-	-
Capital Gifts and Grants	2,205	-	-	-	-
Private Gifts for Endowment Purposes	1	2	2	1	1
Mandatory Transfers In (Out)	4,533	(142)	(142)	(165)	(187)
Non Mandatory Transfers In (Out)	7,008	(134)	(134)	-	6
Intra Fund Transfers In (Out)	1,818	(5,728)	(5,728)	(201)	(192)
Increase (Decrease) in Net Position	(91,221)	(84,864)	(84,621)	(9,197)	13,061
Net Position, Beginning of Year	(574,618)	(489,918)	(489,918)	(480,721)	(219,119)
Cumulative Effect of Change in Accounting Principles	-	164	-	-	(274,663)
Net Position, Beginning of Year, as Adjusted	(574,618)	(489,754)	(489,918)	(480,721)	(493,782)
Net Position, End of Year	\$ (665,839)	\$ (574,618)	\$ (574,539)	\$ (489,918)	\$ (480,721)

University of Missouri - University Wide Resources

STATEMENT OF NET POSITION - BY FUND

For the Year Ending June 30, 2020

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Assets						
Current Assets:						
Cash in Bank	\$ 991,951,981	\$ (152,461,647)	\$ (20,522,265)	\$ 21,500,204	\$ (546,152,679)	\$ 294,315,594
Investment in Treasury General Pool	441,816,999	14,644	3,182,030	(2,289,223)	21,682,265	464,406,715
Short Term Investments	(13,732,052)	2,761,877	374,107	328,649	9,018,936	(1,248,482)
Investment of Cash Collateral	-	-	-	1,260,886	-	1,260,886
State Appropriations Receivable	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	-	-	-	-	-
Patient Services Receivable, net	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-
Other Accounts Receivable, net	97,402	-	-	-	-	97,402
Investment Settlements Receivable	168,467	-	-	77,098,254	-	77,266,721
Suspense/Clearing	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Prepaid Expenses	104,300	-	-	-	-	104,300
Current Notes Receivable, net	-	-	-	-	-	-
Due from Other Funds	(9,414,596)	-	-	55,000,000	-	45,585,404
Total Current Assets	1,410,992,501	(149,685,126)	(16,966,127)	152,898,770	(515,451,478)	881,788,541
Noncurrent Assets:						
Pledges Receivable, net	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	(9,935,143)	(9,935,143)
Deferred Charges and Other Assets	-	-	-	-	1,811,823	1,811,823
Long Term Investments	(898,672,252)	149,699,770	20,148,158	172,017,943	528,851,034	(27,955,347)
Capital Assets, net	-	-	-	-	35,130,075	35,130,075
Total Noncurrent Assets	(898,672,252)	149,699,770	20,148,158	172,017,943	555,857,789	(948,592)
Deferred Outflow of Resources	404,131,681	-	-	-	-	404,131,681
Total Assets	916,451,931	14,644	3,182,030	324,916,714	40,406,311	1,284,971,630
Liabilities						
Current Liabilities:						
Accounts Payable	45,219,451	-	-	-	35,626	45,255,077
Accrued Payroll	7,038,340	-	-	-	-	7,038,340
Accrued Vacation	282,760	-	-	-	-	282,760
Accrued Interest Payable	-	-	-	-	-	-
Accrued Self-Insurance Claims	89,328,475	-	-	-	-	89,328,475

University of Missouri - University Wide Resources

STATEMENT OF NET POSITION - BY FUND

For the Year Ending June 30, 2020

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Accrued Liabilities	(86,376,000)	-	-	-	-	(86,376,000)
Deferred Revenue, Current	-	-	-	-	194,817	194,817
Payroll Withholdings and Other Employee Benefits	1,617,102	-	-	-	-	1,617,102
Investment Settlements Payable	158,907	-	-	172,175,438	-	172,334,345
Collateral for Securities on Loan	-	-	-	1,260,886	-	1,260,886
Long-Term Debt, current	-	-	-	-	1,143,029	1,143,029
Due to Other Funds	-	-	-	-	-	-
Total Current Liabilities	57,269,035	-	-	173,436,323	1,373,471	232,078,829
Noncurrent Liabilities:						
Deferred Revenue	-	-	-	-	14,445,410	14,445,410
Derivative Instrument Liability	-	-	-	-	-	-
Asset Retirement Obligation	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	18,856,971	18,856,971
Other Post Employment Benefits Liability	367,614,384	-	-	-	-	367,614,384
Net Pension Liability	1,109,623,452	-	-	-	-	1,109,623,452
Other Noncurrent Liabilities	86,376,000	-	-	-	-	86,376,000
Total Noncurrent Liabilities	1,563,613,836	-	-	-	33,302,382	1,596,916,218
Deferred Inflow of Resources	121,816,071	-	-	-	-	121,816,071
Total Liabilities	1,742,698,942	-	-	173,436,323	34,675,853	1,950,811,118
Net Position						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	(17,467,777)	(17,467,777)
Reserved for Employees' Pension Plan	-	-	-	-	-	-
Restricted:						
Nonexpendable	-	-	-	72,521,849	-	72,521,849
Expendable	-	14,644	3,053,847	4,437,299	-	7,505,789
Unrestricted	(826,247,011)	-	128,184	74,521,243	23,198,235	(728,399,349)
Total Net Position	(826,247,011)	14,644	3,182,030	151,480,390	5,730,458	(665,839,488)
Total Liabilities and Net Position	\$ 916,451,931	\$ 14,644	\$ 3,182,030	\$ 324,916,714	\$ 40,406,311	\$ 1,284,971,630

University of Missouri - University Wide Resources

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

For the Year Ending June 30, 2020

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	28,000	1,250	-	-	-	29,250
Net Student Fees	(28,000)	(1,250)	-	-	-	(29,250)
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	673,221	-	-	-	(150,000)	523,220
Facilities & Administrative Cost Recovery	-	-	-	-	-	-
Total Operating Revenues	645,221	(1,250)	-	-	(150,000)	493,970
Operating Expenses:						
Salaries and Wages	(77,084)	-	-	-	-	(77,084)
Staff Benefits	116,226,928	-	-	-	-	116,226,928
Supplies, Services and Other Operating Expenses	(15,485,482)	-	-	2,374,917	(6,817,014)	(19,927,578)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Asset Retirement Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	4,766,436	4,766,436
Total Operating Expenses	100,664,362	-	-	2,374,917	(2,050,578)	100,988,702
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(100,019,142)	(1,250)	-	(2,374,917)	1,900,577	(100,494,731)
State Appropriations	9,466,824	-	-	-	-	9,466,824
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	(90,552,318)	(1,250)	-	(2,374,917)	1,900,577	(91,027,907)
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-

University of Missouri - University Wide Resources

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

For the Year Ending June 30, 2020

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Realized Gain/Loss	9,380,140	(4,646,151)	119,024	(2,997,514)	-	1,855,499
Unrealized Gain/Loss	(2,651,631)	-	-	10,414,384	-	7,762,753
Private Gifts	-	-	-	2,000	-	2,000
Interest Expense	-	-	-	-	(849,566)	(849,566)
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Gain/Loss on Asset Disposal	(10,444,819)	-	-	-	(13,518,936)	(23,963,754)
Other Nonoperating Revenues (Expenses)	-	-	-	-	(565,616)	(565,616)
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	(3,716,309)	(4,646,151)	119,024	7,418,870	(14,934,117)	(15,758,684)
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants	-	-	-	-	2,205,163	2,205,163
Private Gifts for Endowment Purposes	-	-	-	700	-	700
Net Other Nonoperating Revenues (Expenses) before Transfers	(3,716,309)	(4,646,151)	119,024	7,419,570	(12,728,954)	(13,552,821)
Mandatory Transfers In (Out)	4,765,185	-	-	(231,980)	-	4,533,205
Non Mandatory Transfers In (Out)	(4,756,698)	4,648,075	(12,221)	-	7,128,873	7,008,029
Intra Fund Transfers In (Out)	1,817,729	-	-	(250)	-	1,817,479
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	(1,890,093)	1,924	106,802	7,187,339	(5,600,081)	(194,109)
Increase (Decrease) in Net Assets	(92,442,411)	674	106,802	4,812,423	(3,699,504)	(91,222,016)
Net Position, Beginning of Year	(733,725,641)	13,970	3,075,228	146,667,968	9,429,962	(574,538,514)
Cumulative Effect of Change in Accounting Principle	(78,958)	-	-	-	-	(78,958)
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	(733,804,600)	13,970	3,075,228	146,667,968	9,429,962	(574,617,472)
Net Position, End of Year	\$ (826,247,011)	\$ 14,644	\$ 3,182,030	\$ 151,480,390	\$ 5,730,458	\$ (665,839,488)

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, 2020

	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	28,000	-	-	-	-	28,000
Net Student Fees	(28,000)	-	-	-	-	(28,000)
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	639,911	-	-	-	33,310	673,221
Total Operating Revenues	611,911	-	-	-	33,310	645,221
Operating Expenses:						
Salaries and Wages	(417,177)	-	-	-	340,092	(77,084)
Staff Benefits	481	-	-	-	116,226,447	116,226,928
Supplies, Services and Other Operating Expense	1,001,555	-	-	-	(16,487,036)	(15,485,482)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Total Operating Expenses	584,859	-	-	-	100,079,503	100,664,362
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	27,051	-	-	-	(100,046,193)	(100,019,142)
State Appropriations	9,466,824	-	-	-	-	9,466,824
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	9,493,875	-	-	-	(100,046,193)	(90,552,318)
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Realized Gain/Loss	55,938	-	-	-	9,324,202	9,380,140
Unrealized Gain/Loss	(51,966)	-	-	-	(2,599,665)	(2,651,631)
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-

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, 2020

	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	-	-	-	-	(10,444,819)	(10,444,819)
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Other Nonoperating Revenues (Expenses) before Transfers	3,971	-	-	-	(3,720,281)	(3,716,309)
Mandatory Transfers In (Out)	-	-	-	-	4,765,185	4,765,185
Non Mandatory Transfers In (Out)	(4,646,268)	-	-	-	(110,430)	(4,756,698)
Intra Fund Transfers In (Out)	-	-	-	-	1,817,729	1,817,729
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	(4,642,296)	-	-	-	2,752,203	(1,890,093)
Increase (Decrease) in Net Assets	4,851,579	-	-	-	(97,293,990)	(92,442,411)
Net Position, Beginning of Year	9,898,115	-	-	-	(743,623,756)	(733,725,641)
Cumulative Effect of Change in Accounting Principle	(156)	-	-	-	(78,802)	(78,958)
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	9,897,959	-	-	-	(743,702,558)	(733,804,600)
Net Position, End of Year	\$ 14,749,537	\$ -	\$ -	\$ -	\$ (840,996,548)	\$ (826,247,011)

University of Missouri - University Wide Resources
OPERATING EXPENSES BY OBJECT MATRIX
For the Year Ending June 30, 2020

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ -	\$ 51,651,006	\$ (1,306,971)	\$ -	\$ -	\$ 50,344,035
Research	-	13,821,665	-	-	-	13,821,665
Public Service	-	11,800,649	-	-	-	11,800,649
Academic Support	-	11,284,310	-	-	-	11,284,310
Student Services (B)	-	6,764,538	-	-	-	6,764,538
Institutional Support (C)	(77,084)	16,267,202	(14,178,511)	-	-	2,011,607
Operation & Maintenance of Plant	-	4,637,558	-	-	-	4,637,558
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	(77,084)	116,226,928	(15,485,482)	-	-	100,664,362
Auxiliary Enterprises (E)	-	-	-	-	-	-
Total Current Funds Operating Expenses	(77,084)	116,226,928	(15,485,482)	-	-	100,664,362
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	2,374,917	-	-	2,374,917
Plant Funds (G)	-	-	(6,817,014)	-	-	(6,817,014)
Depreciation	-	-	-	-	4,766,436	4,766,436
Total Operating Expenses - All Funds	\$ (77,084)	\$ 116,226,928	\$ (19,927,578)	\$ -	\$ 4,766,436	\$ 100,988,702

(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, 2020

	Balance July 1, 2019	Gifts, Grants & Contracts	Income From Student Loans	Investments & Other Income	Deductions	Transfers In (Out)	Balance June 30, 2020
Restricted:							
Bryant Loan Fund	\$ 1,026,508	\$ -	\$ -	\$ 8,997	\$ -	\$ (4,274)	\$ 1,031,231
Christian Loan Fund	122,126	-	-	7,058	-	-	129,184
Gorman Loan Fund	80,929	-	-	813	-	-	81,742
Hartvigsen Student Loan	358,302	-	-	3,473	-	189	361,965
Jennison Loan Fund	113,950	-	-	1,144	-	(1,144)	113,950
Nelson Student Loan	484	-	-	5	-	-	489
Scott Loan Fund	157,579	-	-	1,582	-	3,789	162,950
Von Gremp Student Loan	869,378	-	-	8,730	-	-	878,108
Bryant Loan Fund - FISL	192,673	-	-	85,987	-	-	278,660
Cash & cash equivalents	15,412	-	-	155	-	-	15,567
Total Restricted	2,937,343	-	-	117,944	-	(1,440)	3,053,847
Unrestricted:							
Curators Student Loan Fund	137,886	-	-	1,079	-	(10,781)	128,184
Total Unrestricted	137,886	-	-	1,079	-	(10,781)	128,184
Total Loan Funds	\$ 3,075,228	\$ -	\$ -	\$ 119,024	\$ -	\$ (12,221)	\$ 3,182,030

University of Missouri - University Wide Resources

ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2020

	Balance July 1, 2019	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, 2020
Endowment Funds:									
Income Restricted -									
OLSON FUND FOR ARTS	\$ 684,767	\$ 475	\$ 11,582	\$ (3,464)	\$ (26,922)	\$ (7,914)	\$ -	\$ -	\$ 658,523
Law of 1939 Tuition Schlp Fund	16,772,370	-	289,087	(77,105)	-	-	-	(232,230)	16,752,122
Beimdiek Scholarship Fund	31,039	-	525	(156)	(1,220)	(359)	-	-	29,829
Endowed Chairs - State Match	39,676,810	-	660,109	(163,077)	(1,573,085)	-	-	-	38,600,758
Ames & Farley Education Fund	2,783,579	-	47,077	(14,026)	(109,402)	(32,159)	-	-	2,675,069
Gundlach Mem Scholarships	546,379	-	9,241	(2,753)	(21,474)	(6,312)	-	-	525,080
Hargis Memorial Schp	5,565	-	107	163	(113)	-	-	-	5,722
McKinney Scholar/Athlete	-	-	-	-	-	-	-	-	-
McKinney Short Fiction Awd	31,817	190	538	(159)	(1,252)	(368)	-	-	30,766
Noyes Foundation	155,276	-	2,626	(782)	(6,103)	(1,794)	-	-	149,223
Templin Endowment	144,186	-	2,439	(727)	(5,667)	(1,666)	-	-	138,566
Trans World Airline Schp	1,389,927	-	23,594	(5,830)	(54,940)	-	-	-	1,352,751
Waggoner Scholarship	85,052	-	1,480	(429)	(3,344)	(983)	-	-	81,777
Strode Scholarship Fund	124,124	-	2,099	(626)	(4,878)	(1,434)	-	-	119,285
CARNAHAN MEM SCHP	44,655	-	755	(225)	(1,755)	(516)	-	-	42,914
Evelyn Sue Lumb Westran Schp	33,315	-	563	(168)	(1,309)	(385)	-	-	32,016
Alberta Caquelard Scholarship	137,860	-	2,332	(695)	(5,418)	(1,593)	-	-	132,486
Cash & Cash Equivalents	5,122	-	51	11,094,534	-	-	-	-	11,099,708
Peter Potter Scholarship	449,187	-	7,597	(2,263)	(17,654)	(5,189)	-	-	431,677
Hartvigsen Student Aid Fund	1,978,978	-	33,469	(9,972)	(77,779)	(22,863)	-	-	1,901,833
ARTHUR WYAN NELSON LOAN FUND	168,124	-	2,854	(705)	(6,645)	-	-	-	163,627
FORSEE SCHOLARSHIP	9,260	-	159	(50)	-	-	-	-	9,369
Endowment Pool Management	(124,504)	-	(53,915)	-	-	-	(2,374,782)	-	(2,553,200)
Christian Loan Fund	147,706	-	2,498	(744)	(5,805)	(1,706)	-	-	141,948
TOTAL INCOME RETRICTED	65,280,594	665	1,046,867	10,810,741	(1,924,766)	(85,240)	(2,374,782)	(232,230)	72,521,849
Total Endowment Funds	65,280,594	665	1,046,867	10,810,741	(1,924,766)	(85,240)	(2,374,782)	(232,230)	72,521,849
Quasi Endowment Funds:									
Income Restricted -									
THOMAS JEFFERSON AWD	264,878	-	4,480	(1,335)	(10,410)	(3,060)	-	-	254,553
PRESIDENTIAL FACTULTY AWARD	815,946	-	13,851	(3,422)	(32,252)	-	-	-	794,122
Basore Endowment	340,783	-	5,763	(1,717)	(13,394)	(3,937)	-	-	327,498
Ames & Farley Education Fund	4,609	-	1,953	-	-	-	-	-	6,562
Gundlach Mem Scholarships	1,033	-	590	-	-	-	-	-	1,623
McKinney Scholar/Athlete	29,276	1,900	471	(201)	(1,187)	(349)	-	-	29,910
McKinney Short Fiction Awd	49	-	32	-	-	-	-	-	82
Payne Mem Foundation	3,105,079	-	52,708	(13,024)	(122,735)	-	-	-	3,022,028
Templin Endowment	501	-	244	-	-	-	-	-	745
Waggoner Scholarship	97	-	39	-	-	-	-	-	136
Cash & Cash Equivalents	-	-	38	-	-	-	-	-	38
TOTAL INCOME RETRICTED	4,562,253	1,900	80,169	(19,699)	(179,978)	(7,346)	-	-	4,437,299

University of Missouri - University Wide Resources

ENDOWMENT AND SIMILAR FUNDS

As of June 30, 2020

	Balance July 1, 2019	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, 2020
Income Unrestricted -									
Weldon Springs Research Fund	59,005,393	-	998,266	(298,752)	(2,319,070)	(681,686)	-	-	56,704,152
Missouri Research Park	5,817,998	-	98,760	(24,403)	(229,969)	-	-	-	5,662,385
2005 Endowed Chairs	12,001,730	-	206,480	(53,504)	-	-	-	-	12,154,706
TOTAL INCOME UNRESTRICTED	76,825,121	-	1,303,505	(376,659)	(2,549,039)	(681,686)	-	-	74,521,243
Total Quasi Endowment Funds	81,387,374	1,900	1,383,675	(396,358)	(2,729,017)	(689,032)	-	-	78,958,542
Total Endowment & Similar Funds	\$ 146,667,968	\$ 2,565	\$ 2,430,542	\$ 10,414,384	\$ (4,653,784)	\$ (774,272)	\$ (2,374,782)	\$ (232,230)	\$ 151,480,390

University of Missouri - University Wide Resources

Restricted and Unrestricted Plant Funds

As of June 30, 2020

	Balance July 1, 2019	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2020
Restricted:								
TOTAL RESTRICTED								
Unrestricted:								
NEW MARKETS TAX CREDIT	20,982,130	-	1,925,565	273	-	-	-	22,907,968
TOTAL UNRESTRICTED	20,982,130	-	1,925,565	273	-	-	-	22,907,968
Total Unexpended Plant Funds	\$ 20,982,130	\$ -	\$ 1,925,565	\$ 273	\$ -	\$ -	\$ -	\$ 22,907,968

University of Missouri - University Wide
INVESTMENT IN PLANT CAPITAL ASSETS
For the Month Ended June 30, 2020

	Balance July 01, 2019	Additions	Deletions	Balance June 30, 2020
Capital Assets:				
Building	\$ -	\$ -	\$ -	\$ -
Land	-	-	-	-
Infrastructure	119,691,148	-	(70,489,529)	49,201,619
Equipment	-	-	-	-
Library Books	-	-	-	-
Construction In Progress	-	-	-	-
Total Capital Assets	119,691,148	-	(70,489,529)	49,201,619
Less Accumulated Depreciation:				
Building	-	-	-	-
Infrastructure	25,219,564	4,766,436	(15,914,455)	14,071,544
Equipment	-	-	-	-
Total Accumulated Depreciation	25,219,564	4,766,436	(15,914,455)	14,071,544
Total Investment in Plant Capital Assets, Net	\$ 94,471,584	\$ (4,766,436)	\$ (54,575,074)	\$ 35,130,075

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

For the Year Ended June 30, 2020

	Balance July 1, 2019	Additions	Defeasance	Retired	Amortization	Balance June 30, 2020
Notes Payable:						
Rolla Renewable Energy Company QLICI Note Payable	28,807,293	-	-	8,807,293	-	20,000,000
Total Notes Payable	28,807,293	-	-	8,807,293	-	20,000,000
Total Outstanding Debt	\$ 28,807,293	\$ -	\$ -	\$ 8,807,293	\$ -	\$ 20,000,000

University of Missouri - University Wide Resources

SELF-INSURANCE FUNDS

For the Year Ending June 30, 2020

	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
Revenues and Other Additions:											
Plan Contributions	\$ 365,340,653	\$ 2,209,446	\$ 11,791,796	\$ 228,019,707	\$ 7,441,105	\$ 5,900,288	\$ 6,643,116	\$ 7,599,861	\$ -	\$ -	\$ 634,945,971
Investment Income	-	37,847	68,772	805,285	4,031,025	148,566	214,938	1,419,196	-	-	6,725,629
Other Miscellaneous Revenues	-	21,758	-	-	-	11,209	-	-	-	-	32,966
Total Revenue and Other Additions	365,340,653	2,269,051	11,860,568	228,824,992	11,472,130	6,060,062	6,858,054	9,019,057	-	-	641,704,567
Expenditures and Other Deductions:											
Benefit Payments	369,859,236	-	10,275,210	216,878,292	-	-	-	-	-	-	597,012,738
Administrative and Other Plan Deductions	6,265,109	1,737,357	209,615	2,496,114	12,248,250	5,320,928	7,228,102	(2,356,966)	(19,880,449)	124,786,699	138,054,758
Total Expenditures and Other Deductions	376,124,344	1,737,357	10,484,825	219,374,406	12,248,250	5,320,928	7,228,102	(2,356,966)	(19,880,449)	124,786,699	735,067,496
Operating Income (Loss) Before Transfers	(10,783,691)	531,695	1,375,743	9,450,586	(776,120)	739,134	(370,048)	11,376,023	19,880,449	(124,786,699)	(93,362,929)
Transfers In (Out)	(110,430)	-	-	-	-	4,765,185	-	1,817,729	-	-	6,472,484
Increase (Decrease) in Net Position	(10,894,121)	531,695	1,375,743	9,450,586	(776,120)	5,504,320	(370,048)	13,193,751	19,880,449	(124,786,699)	(86,890,445)
Net Position, Beginning of Year	108,480,907	2,061,564	6,053,734	59,911,336	32,471,394	2,393,459	11,205,396	123,814,429	(471,293,187)	(618,722,789)	(743,623,756)
Cumulative Effect of Change in Accounting Principle	-	-	-	40	-	-	-	-	-	-	40
Net Position, Beginning of Year, Adjusted	108,480,907	2,061,564	6,053,734	59,911,296	32,471,394	2,393,459	11,205,396	123,814,429	(471,293,187)	(618,722,789)	(743,623,796)
Net Position, End of Year	\$ 97,586,786	\$ 2,593,259	\$ 7,429,477	\$ 69,361,882	\$ 31,695,274	\$ 7,897,778	\$ 10,835,348	\$ 137,008,180	\$ (451,412,738)	\$ (743,509,488)	\$ (830,514,242)