

2023 Financial Report and Supplemental Schedules



STATEMENTS OF NET POSITION

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2023	2022	2021	2020	2019
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 46,065	\$ 301,820	\$ (18,934)	\$ 285,202	\$ (32,792)
Investment in Treasury General Pool	476,565	549,579	524,285	474,782	749,861
Short-Term Investments	(174)	(244)	(1,254)	(1,248)	(109)
Accounts Receivable, Net	2,760	212	(2,698)	97	(16,519)
Pledges Receivable, Net					
Investment Settlements Receivable	10,130	11,375	7,155	77,267	51,065
Inventories					
Prepaid Expenses and Other Current Assets	1,254	1,304	1,362	104	104
Due From Other Funds	48,267	46,954	46,085	45,585	46,125
Total Current Assets	584,867	911,000	556,001	881,789	797,735
Noncurrent Assets					
Pledges Receivable, Net					
Notes Receivable, Net	-	-	-	(9,935)	(33,616)
Leases Receivable, net and Other Assets	-	-	1,812	1,812	7,186
Long-Term Investments	156,206	(93,801)	276,330	(27,955)	(91,068)
Capital Assets, Net	-	-	-	35,130	94,472
Total Noncurrent Assets	156,206	(93,801)	278,142	(948)	(23,026)
Deferred Outflow of Resources	370,540	340,722	144,970	404,131	247,687
Total Assets and Deferred Outflow of Resources	\$ 1,111,613	\$ 1,157,921	\$ 979,113	\$ 1,284,972	\$ 1,022,396
Liabilities					
Current Liabilities					
Accounts Payable	\$ 1,552	\$ 54,797	\$ 88,147	\$ 46,872	\$ 29,675
Accrued Liabilities	59,155	60,446	53,297	36,857	94,853
Deferred Revenue	-	-	-	195	673
Funds Held for Others	-	-	-	-	-
Investment Settlements Payable	13,381	36,760	13,027	172,334	86,568
Collateral Held for Securities Lending	787	4,477	9,230	1,261	3,616
Current Portion of Long-Term Debt	-	-	-	1,143	294
Total Current Liabilities	74,875	156,480	163,701	258,662	215,679
Noncurrent Liabilities					
Long-Term Debt	-	-	-	18,857	28,514
Derivative Instrument Liability	-	-	-	-	-
Deferred Revenue	-	-	-	14,445	15,119
Other Post Employment Benefits Liability	148,746	159,780	213,817	367,614	453,640
Net Pension Liability	1,254,814	1,055,765	314,943	1,109,624	814,210
Other Noncurrent Liabilities	52,165	57,988	45,783	59,793	-
Total Noncurrent Liabilities	1,455,725	1,273,533	574,543	1,570,333	1,311,483
Deferred Inflow Resources	131,616	221,421	696,126	121,816	69,852
Total Liabilities and Deferred Inflow of Resources	1,662,216	1,651,434	1,434,370	1,950,811	1,597,014
Net Position					
Invested in Capital Assets, Net of Debt	-	-	-	(17,468)	2,844
Restricted					
Nonexpendable -					
Endowment	80,062	76,562	116,781	72,522	65,281
Expendable -					
Scholarship, Research, Instruction & Other	5,301	5,310	5,527	4,452	4,576
Loans	3,444	3,311	3,185	3,054	2,937
Capital Projects	-	-	-	-	-
Unrestricted	(639,410)	(578,695)	(580,750)	(728,399)	(650,256)
Total Net Position	(550,603)	(493,512)	(455,257)	(665,839)	(574,618)
Total Liabilities & Net Position	\$ 1,111,613	\$ 1,157,922	\$ 979,113	\$ 1,284,972	\$ 1,022,396

CHANGES IN NET POSITION

UWIDE

(in thousands of dollars)

Fiscal Year Ended June 30,	2023	2022	2021	2020	2019
Operating Revenues					
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	19	23	36	29	34
Net Tuition and Fees	(19)	(23)	(36)	(29)	(34)
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	3,147	(194)	2,503	523	(253)
Total Operating Revenues	3,128	(217)	2,423	494	(287)
Operating Expenses					
Salaries and Wages	350	1,338	1,720	(77)	(330)
Benefits	55,868	(8,252)	(123,316)	116,226	105,909
Supplies, Services and Other Operating Expenses	6,625	12,906	(13,429)	(19,927)	(16,024)
Scholarships and Fellowships	-	-	-	-	-
Depreciation	-	-	2,412	4,766	4,766
Total Operating Expenses	62,843	5,992	(132,613)	100,988	94,321
Operating Loss before State Appropriation	(59,715)	(6,209)	135,036	(100,494)	(94,608)
State Appropriations	9,467	9,467	9,467	9,467	9,467
Operating Inc (Loss) after State Appropriation, before Nonoperating Revenues (Expenses)	(50,248)	3,258	144,503	(91,027)	(85,141)
Nonoperating Revenues (Expenses)					
Federal Appropriations	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-
Investment & Endowment Inc (Losses), Net	5,088	(53,961)	72,438	9,618	7,219
Private Gifts	2	3	3	2	1
Interest Expense	-	-	(391)	(850)	(847)
Other Nonoperating Revenues (Expenses)	-	(1,812)	(9,481)	(24,529)	(94)
Net Nonoperating Revenues (Expenses)	5,090	(55,770)	62,569	(15,759)	6,279
Income (Loss) before Capital Contributions and Additions to Permanent Endowments	(45,158)	(52,512)	207,072	(106,786)	(78,862)
State Capital Appropriations	-	-	-	-	-
Capital Gifts and Grants	-	-	5,020	2,205	-
Private Gifts for Endowment Purposes	1	103	3	1	2
Mandatory Transfers In (Out)	(240)	(219)	(27,787)	4,533	(142)
Non Mandatory Transfers In (Out)	(2,605)	2,102	26,293	7,008	(134)
Intra Fund Transfers In (Out)	(9,089)	12,271	(19)	1,818	(5,728)
Increase (Decrease) in Net Position	(57,091)	(38,255)	210,582	(91,221)	(84,864)
Net Position, Beginning of Year	(493,512)	(455,257)	(665,839)	(574,618)	(489,918)
Cumulative Effect of Change in Accounting Principles	-	-	-	-	164
Net Position, Beginning of Year, as Adjusted	(493,512)	(455,257)	(665,839)	(574,618)	(489,754)
Net Position, End of Year	\$ (550,603)	\$ (493,512)	\$ (455,257)	\$ (665,839)	\$ (574,618)

University of Missouri - University Wide Resources

Statement of Net Position - By Fund

For the Year Ending June 30, 2023

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Assets						
Current Assets:						
Cash in Bank	\$ 19,144,740	\$ -	\$ -	\$ 26,133,611	\$ -	\$ 45,278,351
Investment in Treasury General Pool	1,497,193,011	(211,176,149)	(33,082,191)	(3,663,275)	(772,706,726)	476,564,669
Short Term Investments	(189,452,167)	39,851,412	6,917,310	(3,178,106)	145,687,403	(174,148)
Investment of Cash Collateral	-	-	-	786,874	-	786,874
State Appropriations Receivable	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	-	-	-	-	-
Patient Services Receivable, net	-	-	-	-	-	-
Current Pledges Receivable, net	-	-	-	-	-	-
Other Accounts Receivable, net	2,760,335	-	-	-	-	2,760,335
Investment Settlements Receivable	-	-	-	10,129,926	-	10,129,926
Suspense/Clearing	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Prepaid Expenses	1,253,884	-	-	-	-	1,253,884
Current Notes Receivable, net	-	-	-	-	-	-
Lease Receivable Current	-	-	-	-	-	-
Due from Other Funds	(6,733,188)	-	-	55,000,000	-	48,266,812
Total Current Assets	1,324,166,615	(171,324,737)	(26,164,881)	85,209,029	(627,019,323)	584,866,702
Noncurrent Assets:						
Pledges Receivable, net	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	-	-
Long Term Investments	(774,420,146)	171,330,875	29,739,193	103,210,385	626,345,433	156,205,740
Right of Use Assets, net	-	-	-	-	-	-
Capital Assets, net	-	-	-	-	-	-
Total Noncurrent Assets	(774,420,146)	171,330,875	29,739,193	103,210,385	626,345,433	156,205,740
Deferred Outflow of Resources	370,540,736	-	-	-	-	370,540,736
Total Assets	920,287,204	6,138	3,574,312	188,419,414	(673,890)	1,111,613,178
Liabilities						
Current Liabilities:						
Accounts Payable	(1,816,579)	-	-	-	-	(1,816,579)
Accrued Payroll	7,449,693	-	-	-	-	7,449,693
Accrued Vacation	666,082	-	-	-	-	666,082
Accrued Interest Payable	-	-	-	-	-	-
Accrued Self-Insurance Claims	103,205,190	-	-	-	-	103,205,190
Accrued Liabilities	(52,165,305)	-	-	-	-	(52,165,305)
Deferred Revenue, Current	-	-	-	-	-	-
Payroll Withholdings and Other Employee Benefits	3,368,689	-	-	-	-	3,368,689
Investment Settlements Payable	3,994	-	-	13,376,804	-	13,380,799
Collateral for Securities on Loan	-	-	-	786,874	-	786,874
Long-Term Debt, current	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Total Current Liabilities	60,711,764	-	-	14,163,678	-	74,875,442
Noncurrent Liabilities:						

University of Missouri - University Wide Resources

Statement of Net Position - By Fund

For the Year Ending June 30, 2023

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Deferred Revenue	-	-	-	-	-	-
Derivative Instrument Liability	-	-	-	-	-	-
Asset Retirement Obligation	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	-	-
Other Post Employment Benefits Liability	148,746,235	-	-	-	-	148,746,235
Net Pension Liability	1,254,813,637	-	-	-	-	1,254,813,637
Other Noncurrent Liabilities	52,165,305	-	-	-	-	52,165,305
Total Noncurrent Liabilities	1,455,725,177	-	-	-	-	1,455,725,177
Deferred Inflow of Resources	131,615,563	-	-	-	-	131,615,563
Total Liabilities	1,648,052,504	-	-	14,163,678	-	1,662,216,182
Net Position						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	-	-
Reserved for Employees' Pension Plan	-	-	-	-	-	-
Restricted:						
Nonexpendable	-	-	-	80,061,165	-	80,061,165
Expendable	-	6,138	3,443,539	5,296,737	-	8,746,414
Unrestricted	(727,765,299)	-	130,773	88,897,834	(673,890)	(639,410,582)
Total Net Position	(727,765,299)	6,138	3,574,312	174,255,736	(673,890)	(550,603,003)
Total Liabilities and Net Position	\$ 920,287,204	\$ 6,138	\$ 3,574,312	\$ 188,419,414	\$ (673,890)	\$ 1,111,613,178

University of Missouri - University Wide Resources

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

For the Year Ending June 30, 2023

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	18,750	-	-	-	-	18,750
Net Student Fees	(18,750)	-	-	-	-	(18,750)
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	3,146,971	-	-	-	-	3,146,971
Facilities & Administrative Cost Recovery	-	-	-	-	-	-
Total Operating Revenues	3,128,221	-	-	-	-	3,128,221
Operating Expenses:						
Salaries and Wages	349,290	-	-	-	-	349,290
Staff Benefits	55,868,481	-	-	-	-	55,868,481
Supplies, Services and Other Operating Expenses	3,619,144	-	-	3,026,621	18,452	6,664,217
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Asset Retirement Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expenses	59,836,916	-	-	3,026,621	18,452	62,881,988
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	(56,708,695)	-	-	(3,026,621)	(18,452)	(59,753,767)
State Appropriations	9,466,812	-	-	-	-	9,466,812
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	(47,241,883)	-	-	(3,026,621)	(18,452)	(50,286,955)
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	269,357	(4,637,635)	132,129	(282,858)	-	(4,519,007)
Unrealized Gain/Loss	2,536,297	-	-	7,070,943	-	9,607,240
Private Gifts	-	-	-	2,000	-	2,000
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Gain/Loss on Asset Disposal	-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	2,805,654	(4,637,635)	132,129	6,790,085	-	5,090,233

University of Missouri - University Wide Resources

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

For the Year Ending June 30, 2023

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	1,900	-	1,900
Net Other Nonoperating Revenues (Expenses) before Transfers	2,805,654	(4,637,635)	132,129	6,791,985	-	5,092,133
Mandatory Transfers In (Out)	-	-	-	(240,156)	-	(240,156)
Non Mandatory Transfers In (Out)	(7,249,800)	4,624,734	1,304	19,547	-	(2,604,215)
Intra Fund Transfers In (Out)	(9,050,294)	-	-	-	-	(9,050,294)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	(13,494,441)	(12,900)	133,433	6,571,376	-	(6,802,533)
Increase (Decrease) in Net Assets	(60,736,324)	(12,900)	133,433	3,544,754	(18,452)	(57,089,488)
Net Position, Beginning of Year	(667,028,976)	19,039	3,440,878	170,710,982	(655,439)	(493,513,515)
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	(667,028,976)	19,039	3,440,878	170,710,982	(655,439)	(493,513,515)
Net Position, End of Year	\$ (727,765,299)	\$ 6,138	\$ 3,574,312	\$ 174,255,736	\$ (673,890)	\$ (550,603,003)

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, 2023

	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	18,750	-	-	-	-	18,750
Net Student Fees	(18,750)	-	-	-	-	(18,750)
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	3,127,387	-	-	-	833	3,128,221
Total Operating Revenues	3,127,387	-	-	-	833	3,128,221
Operating Expenses:						
Salaries and Wages	11,392	-	-	-	337,898	349,290
Staff Benefits	(7,505)	-	-	-	55,875,986	55,868,481
Supplies, Services and Other Operating Expense	(3,068,963)	-	-	-	6,688,107	3,619,144
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Operating Expenses	(3,065,076)	-	-	-	62,901,991	59,836,916
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	6,109,924	-	-	-	(62,818,619)	(56,708,695)
State Appropriations	9,466,812	-	-	-	-	9,466,812
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	15,576,736	-	-	-	(62,818,619)	(47,241,883)
Nonoperating Revenues (Expenses) and Transfers:						
Federal Appropriations	-	-	-	-	-	-
Realized Gain/Loss	36,682	-	-	-	232,674	269,357
Unrealized Gain/Loss	-	-	-	-	2,536,297	2,536,297
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Gain/Loss on Asset Disposal	-	-	-	-	-	-
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	36,682	-	-	-	2,768,971	2,805,654
Net Other Nonoperating Revenues (Expenses) before Transfers	36,682	-	-	-	2,768,971	2,805,654

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, 2023

	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	
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(7,143,099)	-	-	-	(106,701)	(7,249,800)
Intra Fund Transfers In (Out)	(13,761,453)	-	-	-	4,711,159	(9,050,294)
General Revenue Allocations	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) and Transfers	(20,867,870)	-	-	-	7,373,429	(13,494,441)
Increase (Decrease) in Net Assets	(5,291,134)	-	-	-	(55,445,190)	(60,736,324)
Net Position, Beginning of Year	26,493,708	-	-	-	(693,522,683)	(667,028,976)
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	26,493,708	-	-	-	(693,522,683)	(667,028,976)
Net Position, End of Year	\$ 21,202,574	\$ -	\$ -	\$ -	\$ (748,967,873)	\$ (727,765,300)

University of Missouri - University Wide Resources

OPERATING EXPENSES BY OBJECT MATRIX

For the Year Ending June 30, 2023

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ -	\$ 23,836,615	\$ (129,126)	\$ -	\$ -	\$ 23,707,490
Research	-	10,025,682	-	-	-	10,025,682
Public Service	-	5,246,107	3,102	-	-	5,249,208
Academic Support	-	4,473,598	-	-	-	4,473,598
Student Services (B)	-	2,869,028	-	-	-	2,869,028
Institutional Support (C)	349,290	7,374,400	3,745,168	-	-	11,468,858
Operation & Maintenance of Plant	-	2,043,052	-	-	-	2,043,052
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	349,290	55,868,481	3,619,144	-	-	59,836,916
Auxiliary Enterprises (E)	-	-	-	-	-	-
Total Current Funds Operating Expenses	349,290	55,868,481	3,619,144	-	-	59,836,916
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	3,026,621	-	-	3,026,621
Plant Funds (G)	-	-	18,452	-	-	18,452
Depreciation	-	-	-	-	-	-
Total Operating Expenses - All Funds	\$ 349,290	\$ 55,868,481	\$ 6,664,217	\$ -	\$ -	\$ 62,881,988

(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 Appropriated 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, 2023

	Balance July 1, 2022	Gifts, Grants & Contracts	Income From Student Loans	Investments & Other Income	Deductions	Transfers In (Out)	Balance June 30, 2023
Restricted:							
Bryant Loan Fund	\$ 1,154,458	\$ -	\$ -	\$ 114,989	\$ -	\$ 1,674	\$ 1,271,122
Christian Loan Fund	142,818	-	-	6,594	-	-	149,412
Gorman Loan Fund	82,977	-	-	416	-	-	83,393
Hartvigsen Student Loan	367,484	-	-	1,773	-	70	369,327
Jennison Loan Fund	113,950	-	-	572	-	(572)	113,950
Nelson Student Loan	497	-	-	3	-	-	499
Scott Loan Fund	165,840	-	-	810	-	17	166,667
Von Grep Student Loan	891,374	-	-	4,471	-	-	895,845
Bryant Loan Fund - FISL	375,559	-	-	1,884	-	-	377,442
Cash & cash equivalents	15,802	-	-	79	-	-	15,881
	3,310,758	-	-	131,590	-	1,190	3,443,539
Unrestricted:							
Curators Student Loan Fund	130,121	-	-	539	-	114	130,773
	130,121	-	-	539	-	114	130,773
Total Loan Funds	\$ 3,440,878	\$ -	\$ -	\$ 132,129	\$ -	\$ 1,304	\$ 3,574,312

University of Missouri - University Wide Resources

Endowment and Similar Funds

As of June 30, 2023

	Balance July 1, 2022	Net Gifts and Other Additions	Investment Income and Gain (Loss) on Sale of Securities	Unrealized Gain (Loss)	Distributions	Administration Fee	Withdrawals	Transfers In (Out)	Balance June 30, 2023
Endowment Funds:									
Income Restricted -									
OLSON FUND FOR ARTS	\$ 775,624	\$ 1,880	\$ 24,841	\$ 3,729	\$ (27,360)	\$ (8,550)	\$ -	\$ -	\$ 770,165
Law of 1939 Tuition Schlp Fund	21,087,766	-	690,755	104,838	-	-	-	(240,156)	21,643,203
Beimdiek Scholarship Fund	34,985	-	1,118	169	(1,232)	(385)	-	-	34,655
Endowed Chairs - State Match	46,022,927	-	1,448,492	265,572	(1,626,233)	-	-	-	46,110,759
Ames & Farley Education Fund	3,137,470	-	100,279	15,152	(110,520)	(34,537)	-	-	3,107,843
Gundlach Mem Scholarships	615,843	-	19,683	2,974	(21,694)	(6,779)	-	-	610,028
Hargis Memorial Schp	5,098	-	119	(215)	(810)	-	-	-	4,192
McKinney Scholar/Athlete	-	-	-	-	-	-	-	-	-
McKinney Short Fiction Awd	36,651	-	1,171	177	(1,291)	(403)	-	-	36,305
Noyes Foundation	175,017	-	5,594	845	(6,165)	(1,927)	-	-	173,364
Templin Endowment	162,517	-	5,194	785	(5,725)	(1,789)	-	-	160,983
Trans World Airline Schp	1,617,923	-	52,097	8,383	(57,323)	-	-	-	1,621,081
Waggoner Scholarship	95,986	-	3,095	464	(3,382)	(1,057)	-	-	95,107
Strode Scholarship Fund	139,904	-	4,472	676	(4,928)	(1,540)	-	-	138,583
CARNAHAN MEM SCHP	50,332	-	1,918	172	(1,889)	(590)	-	19,547	69,490
Evelyn Sue Lumb Westran Schp	37,550	-	1,200	181	(1,323)	(413)	-	-	37,195
Alberta Caquelard Scholarship	155,387	-	4,966	750	(5,474)	(1,711)	-	-	153,919
Cash & Cash Equivalents	(176,368)	-	50,382	5,922,342	-	-	-	-	5,796,357
Peter Potter Scholarship	506,294	-	16,182	2,445	(17,835)	(5,573)	-	-	501,513
Hartvigsen Student Aid Fund	2,230,576	-	71,293	10,772	(78,574)	(24,554)	-	-	2,209,513
ARTHUR WYAN NELSON LOAN FUND	195,702	-	6,302	1,014	(6,934)	-	-	-	196,084
FORSEE SCHOLARSHIP	11,891	-	390	109	-	-	-	-	12,390
Endowment Pool Management	(611,673)	-	(237,002)	202,168	-	-	(3,026,501)	-	(3,673,009)
Math Grad Students Class of 97	87,201	-	2,792	578	(3,077)	(962)	-	-	86,532
Christian Loan Fund	166,485	-	5,321	804	(5,865)	(1,833)	-	-	164,913
TOTAL INCOME RESTRICTED	76,561,089	1,880	2,280,657	6,544,885	(1,987,632)	(92,604)	(3,026,501)	(220,609)	80,061,165
Total Endowment Funds	76,561,089	1,880	2,280,657	6,544,885	(1,987,632)	(92,604)	(3,026,501)	(220,609)	80,061,165
Quasi Endowment Funds:									
Income Restricted -									
THOMAS JEFFERSON AWD	298,554	-	9,542	1,442	(10,517)	(3,287)	-	-	295,734
PRESIDENTIAL FACULTY AWARD	949,790	-	30,583	4,921	(33,651)	-	-	-	951,643
Basore Endowment	384,108	-	12,277	1,855	(13,531)	(4,228)	-	-	380,481
Ames & Farley Education Fund	9,493	-	897	-	-	-	-	-	10,390
Gundlach Mem Scholarships	2,738	-	384	-	-	-	-	-	3,121
McKinney Scholar/Athlete	30,588	1,900	1,027	155	(1,106)	(346)	-	-	32,219
McKinney Short Fiction Awd	149	-	26	-	-	-	-	-	175
Payne Mem Foundation	3,614,419	-	116,385	18,728	(128,059)	-	-	-	3,621,474
Templin Endowment	1,126	-	105	-	-	-	-	-	1,232
Waggoner Scholarship	204	-	24	-	-	-	-	-	228
Cash & Cash Equivalents	39	-	0	-	-	-	-	-	39
TOTAL INCOME RESTRICTED	5,291,208	1,900	171,251	27,101	(186,863)	(7,860)	-	-	5,296,737
Income Unrestricted -									
Weldon Springs Research Fund	66,505,978	-	2,126,420	383,054	(2,343,127)	(732,227)	-	-	65,940,098
Missouri Research Park	6,772,350	-	218,071	35,091	(239,944)	-	-	-	6,785,568
2005 Endowed Chairs	15,580,357	-	510,999	80,812	(0)	-	-	-	16,172,168
TOTAL INCOME UNRESTRICTED	88,858,685	-	2,855,491	498,956	(2,583,070)	(732,227)	-	-	88,897,834
Total Quasi Endowment Funds	94,149,893	1,900	3,026,742	526,057	(2,769,933)	(740,087)	-	-	94,194,571
Total Endowment & Similar Funds	\$ 170,710,982	\$ 3,780	\$ 5,307,398	\$ 7,070,943	\$ (4,757,565)	\$ (832,691)	\$ (3,026,501)	\$ (220,609)	\$ 174,255,736

University of Missouri - University Wide Resources**Restricted and Unrestricted Plant Funds**

As of June 30, 2023

	Balance July 1, 2022	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2023
Restricted:								
TOTAL RESTRICTED								
Unrestricted:								
Unspecified Program	\$ (655,439)	\$ -	\$ -	\$ (18,451)	\$ -	\$ -	\$ -	\$ (673,890)
TOTAL UNRESTRICTED	(655,439)	-	-	(18,451)	-	-	-	(673,890)
Total Unexpended Plant Funds	\$ (655,439)	\$ -	\$ -	\$ (18,451)	\$ -	\$ -	\$ -	\$ (673,890)

University of Missouri - University Wide Resources

SELF-INSURANCE FUNDS

For the Year Ending June 30, 2023

	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	\$ 411,307,720	\$ 3,871,249	\$ 11,729,952	\$ 217,869,674	\$ 4,608,359	\$ 4,067,977	\$ 7,025,701	\$ 9,665,416	\$ -	\$ -	\$ 670,146,048
Investment Income	-	17,598	46,053	487,691	1,271,944	118,238	103,043	658,247	-	-	2,702,814
Other Miscellaneous Revenues	-	-	73	733	-	-	-	28	-	-	834
Total Revenue and Other Additions	411,307,720	3,888,847	11,776,078	218,358,098	5,880,303	4,186,215	7,128,744	10,323,691	-	-	672,849,696
Expenditures and Other Deductions:											
Benefit Payments	392,551,040	-	11,271,670	222,711,373	-	-	-	(101,377)	-	-	626,432,706
Administrative and Other Plan Deductions	6,103,920	3,678,058	329,157	707,426	11,943,262	5,597,009	5,489,067	3,420,404	(83,668,343)	152,058,282	105,658,242
Total Expenditures and Other Deductions	398,654,960	3,678,058	11,600,827	223,418,799	11,943,262	5,597,009	5,489,067	3,319,027	(83,668,343)	152,058,282	732,090,948
Operating Income (Loss) Before Transfers	12,652,760	210,789	175,251	(5,060,701)	(6,062,959)	(1,410,794)	1,639,677	7,004,663	83,668,343	(152,058,282)	(59,241,252)
Transfers In (Out)	(106,701)	(523)	-	-	-	321,578	(5,000)	425,103	-	-	634,458
Increase (Decrease) in Net Position	12,546,059	210,266	175,251	(5,060,701)	(6,062,959)	(1,089,215)	1,634,677	7,429,767	83,668,343	(152,058,282)	(58,606,795)
Net Position, Beginning of Year	130,560,110	1,037,002	8,434,475	80,208,885	23,889,991	11,436,297	9,164,318	126,961,011	(333,526,462)	(762,718,298)	(704,552,671)
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	130,560,110	1,037,002	8,434,475	80,208,885	23,889,991	11,436,297	9,164,318	126,961,011	(333,526,462)	(762,718,298)	(704,552,671)
Net Position, End of Year	\$ 143,106,168	\$ 1,247,268	\$ 8,609,726	\$ 75,148,184	\$ 17,827,032	\$ 10,347,082	\$ 10,798,995	\$ 134,390,777	\$ (249,858,119)	\$ (914,776,580)	\$ (763,159,466)