2023 Financial Report and Supplemental Schedules



	D. C. C.		Endowment & Similar		Total Funds Excluding
Unrestricted	Restricted	Funds	Funds		Fiduciary
	_				_
\$ (295,661,026)	\$ 30,865,478	\$ 3,988,049	\$ 367,575,590	\$ 586,352,009	\$ 693,120,100
(1,359)	-	-	-		(1,359)
322,976,228	39,851,412	6,917,310	(3,178,106)	145,687,403	512,254,247
-		-	786,874	-	786,874
-	•	-	-	-	-
-		-	-	-	-
2,360	103,125,544	3,564,010	-	-	106,691,914
191,881,819	-	-	-	71	191,881,890
-	28,124,134	-	-	17,397,674	45,521,807
144(004,508,	518)Tj -5.4545 0 TD [()102.1()-1TD [(1 (1	44,001,518)Tj -5.4545 0 TD	[(.1636 0 TD61.1()-7158.	5(17,397,674)]TJ 12.075757
			Plant Fund	6	,
		-			
		1			
				i	

University of Missouri - Consolidated Statement of Net Position - By Fund

For the Year Ending June 30, 2023

		Endowment		Total Funds	
	Loan	& Similar		Excluding	
stricted	Funds	Funds	Plant Funds	Fiduciary	
-	-	-	13,471,505	13,471,505	
-	-	-	8,454,122	8,454,122	
	-	-	62,432,644	62,432,644	
	-	-	1,629,283,800	1,629,283,800	
	-	-	-	148,746,235	
-	-	-	-	1,254,813,637	
-	-	10,367,871	-	91,442,176	
-	-	10,367,871	1,713,642,071	3,208,644,119	
-	-	14,807,662	13,995,936	160,419,161	
81,805,260	(456,616)	94,339,457	2,023,569,850	4,144,381,914	
	-	-	2,160,067,717	2,160,067,717	
-	-	-	-	-	
-	-	1,628,024,489	-	1,628,024,489	
313,104,701	70,578,624	256,635,329	56,164,525	696,483,178	
-	9,979,724	270,537,211	1,137,481,061	1,883,735,655	
313,104,701	80,558,348	2,155,197,029	3,353,713,303	6,368,311,039	
394,909,961	\$ 80,101,732	\$ 2,249,536,486	\$ 5,377,283,153	\$ 10,512,692,954	

	_				5.	
	Current	Funds	Loan		Plant	
			-	-	-	31,301,618
Other Medical Services	4,314,540 335,754,601	-	-	-	-	4,314,540
Other Auxiliary Enterprises Notes Receivable Interest Income, Net of Fees	335,754,601	-	(1,594,844)	-	-	335,754,601 (1,594,844)
Other Operating Revenues	64,972,386	15,485,515	(553,481)	8,574	558,339	80,471,333
Facilities & Administrative Cost Recovery	80,724,366	(80,791,619)	(000,401)	- 0,074		(67,252)
Total Operating Revenues	3,158,226,406	285,815,401	(4,961,651)	(12,411)	960,242	3,440,027,988
					Other Nonoperating Reven	
					Net Nonoperating Reve	nues (Expenses) before
					Capital and Endowme	nt Additions and Transfers
					State Capital Appropriation	s and State Bond Funds
					Ctate Capital Appropriation	o and otate bond i ando
					-	
					0.045.000	0.045.000
Capital Gifts					3,645,875 61,187,228	3,645,875 61,187,228
	· -	26,593,999	-	-	01,101,228	26,593,999
L Capital Grants						20,000,000
Capital Grants Private Gifts for Endowment Purposes	-	-	-	38.045.589	-	38.045.589
Capital Grants Private Gifts for Endowment Purposes Net Other Nonoperating Revenues	-	-	-	38,045,589	-	38,045,589

University of Missouri - Consolidated Statement of Revenues, Expenses and Changes in Net Position - By Fund For the Year Ending June 30, 2023 Endowment Total Funds Current Funds Loan & Similar Plant Excluding Fiduciary Unrestricted Restricted Funds Funds Funds 477,337,684 (Expenses) before Transfers 162,036,575 266,237,938 1,170,536 43,941,893 3,950,742 Mandatory Transfers In (Out) (126,506,580) (1,781,682) (566,784) 1,551,024 127,288,889 (15,132) 244,754,642 Non Mandatory Transfers In (Out) (29,107,245) (778,076,092) (1,005,577,977) (10,914)11,865,401 Intra Fund Transfers In (Out) 693,715,079 77,684 84,338,686 778,131,449 General Revenue Allocations (2,491,559) (1) 2,491,560 Net Nonoperating Revenues (Expenses) and Transfers (278,824,461) 592,839 57,358,318 462,824,519 477,377,909 235,426,695

16,225,686

(12,928,422)

Increase (Decrease) in Net Assets

Operating Revenues: Student Fees Less: Scholarship Allowances Net Student Fees Federal Grants and Contracts State and Local Grants and Contracts Other Medical Services Other Auxiliary Enterprises	General Operating - Funds 0000 through 0090 \$ 974,201,390 189,543,263 784,658,126 100 493 Supplies, Services and Othe Scholarships and Fellowship Capital Expense	357,584 9,746,039 - 4,310,140 - er Operating Expense	Auxiliary Operations - Funds 0100 through 0699 \$	Service Operations - Funds 0700 through 0899 \$ 19,958 (19,958) 243,345,186 81,191,000 33,172,180	Self Insurance Funds - Funds 0900 through 0999 \$ - :	Current Funds 984,305,012 189,920,805 794,384,206 100 240,596,245 853,883,275 - 4,502,907
Depreciation Total Operating Expenses Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	1,272,044,784 (324,789,656)	- 11,851,820 1,243,922	(26) 2,019,179,687 171,229,677	(21,090,821) 28,556,161	62,901,991 (62,901,158)	38,775,631 (26) 3,344,887,461 (186,661,055)
State Appropriations	449,792,765	-	-	-	-	449,792,765
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers Nonoperating Revenues (Expenses) and Transfers:	125,003,109	1,243,922	171,229,677	28,556,161	(62,901,158)	263,131,710
Federal Appropriations Realized Gain/Loss	1,402,552 (39,532,641)	-	-	-	-	1,402,552

31,301,6 4,310,1 15,444,099 (78,576,493) -1,072,693

Unrestricted	Restricted

\$ 759,378,058	- 9	759,378,058
44,535,422	-	44,535,422
7,266,580	513,024	7,779,605
124,692,842	<u> </u>	124,692,842
21,250,074	-	21,250,074
27,182,035	151,153	27,333,187
189,920,805	160,654,815	350,575,620
794,384,206	(159,990,638)	634,393,568
-	21,270,688	21,270,688
-	2,203,049	2,203,049
-	27,475,942	27,475,942
-	24,756,121	23,210,169
-	8,397,588	8,397,588
-	116,988,833	116,988,833
-	1,335,923	1,335,923
-	403,181	403,181
-	1,852,851	1,852,851
-	3,708,849	3,708,849
-	314,429	314,429
-	23,033,204	23,033,204
-	4,501,983	4,501,983
-	2,518,556	2,518,556
-	841,499	841,499
-	(3,367,602)	(3,367,602)
-	236,235,092	234,689,140
493	169,016,520	169,017,013
(52,000)	105,537,074	105,485,074
23,496,201	323,457	23,819,658
1,705,093,880	-	1,705,093,880
118,236,114	-	118,236,114
31,301,618	-	31,301,618
4,314,540	-	4,314,540
335,754,601	-	335,754,601
00.704.000	(00.704.040)	(07.050)
80,724,366	(80,791,619)	(67,252)
64,972,386	15,485,515	80,457,901
\$ 3,158,226,406 \$	285,815,401	3,444,041,807

Total Operating Revenues

				Supplies, Services and Other Operating Expenses	Fellowships		
	\$	463,013,708 \$	151,267,751 \$	29,859,359 \$	- \$	- \$	644,140,818
		171,150,176	55,975,349	156,853,134	-	-	383,978,659
		98,275,314	35,916,393	100,324,822	-	- 17,835,110	70,152,446
					-	-	-
					1,045,942,500	369,944,164	419,140,025
					829,882,140	216,499,150	888,170,265
					1,875,824,640	586,443,314	1,307,310,290
					-	-	(1,035,131)
					2,000	153	3,844,301
					23,235	4,647	(65,998,243)
		-	-	-	-	262,261,324	262,261,324
:	\$ 1	,875,849,875 \$	586,448,114 \$	1,244,121,217 \$	81,191,000 \$	262,261,324 \$	4,049,871,531

⁽E) Auxiliary Enterprises includes activity for attribute AUX, and for all funds in the auxiliary range of 0100 - 0443, 0455 -

⁽G) Plant Fund expenses are included in the category of Operation and Maintenance of Plant on the audited financial statements.

	et Position uly 1, 2022			Rev Expen	perating enues, ditures ansfers	Position e 30, 2023
Intercoll Athletics Auxiliary	\$ (10,894,711)	\$ 80,078,997	\$ 122,612,364	\$	37,462,166	\$ (15,965,912)
Catering	-	-	-		-	-
Other Faculty/Staff Auxil	34,468	7,760	(280)		(42,508)	-
Bookstore	3,567,414	31,301,618	29,766,206		(1,539,895)	3,562,930
Dining Services Exclud Housing	1,598,867	17,451,549	14,570,689		(2,964,856)	1,514,871
Housing	(1,913,351)	100,784,566	61,104,508		(41,694,135)	(3,927,428)
Independent Study Student Serv	-	-	-		-	-
Multipurpose Auditorium	139,752	2,541,009	39,006		(2,432,653)	209,103
Parking	3,393,818	12,791,877	3,367,433		(9,981,139)	2,837,122
Residence Hall Parking	34,465	73,238	14,035		(55,562)	38,107
Student Health Center	(113,113)	8,499,277	8,192,398		(817,815)	(624,049)
University Centers	20,493,587	14,306,367	3,435,338			

Non-Operating

Non-Operating Revenues,

_			State						
	Program Code	Balance July 1, 2022	Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds		Transfers In (Out)	Balance June 30, 2023
Restricted:									
Unspecified Program	0	3,614,474	-	-	-	-	22,968,541	21,545,481	2,191,414
PLEDGES RECEIVABLE	C5282	34,539,248	-	(5,695,796)	-	-	-		28,843,451
FRIENDS OF GARDEN	C5299	23,633	-	11,898	-	-	11,930		23,601
KBIA DIGITAL CONVERSION GIFTS	C5432	165,571	-	66,682	-	-	3,334		228,919
MEMORIAL STADIUM PRESS BOX	C5697	1	-	1,427,235	-	-	(661)	(1,427,897)	-
College of Business-State Fund	C8137	(238,983)	-		-		-	238,983	-
BUDGET STABILIZ- VTMD LAB	C8140	(112,320)	2,913,832		-		4,258,904		(1,457,391)
BUDGET STABILIZ- FISHER GH	C8141	(123,784)	732,043		-		608,259		-
MU Patient Centered Care Cente	C8362	4,163	-		3,588		-		7,751
CLASSROOM & RESEARCH BONDS	C8365	54,370	-	-	21,958	-	-		76,328
NIH C06 Grant_NSR&RCcnad	C8403	-	-	-	-	-	146,011		(146,011)
ARPA	C8458	-	-	-	-	-	685,850		(685,850)
RESIDENCE RENOVATION GIFTS FUN	C8500	8,760	-	1,054	(7)	-	53		9,754
82-2086 HEALTH SCIENCES LIBRAR	C8502	8,745	-	-		-	-		8,745
MEMORIAL UNION SOUTH LOBBY	C8503	-	-	-	191	-	-		191
VET MED FACILITIES IMPROVEMENT	C8505	2,170	-	18,000	-		15,813		4,357
VET MED EQUINE EQUIPMENT-WALTO	C8506	2,098	-		11		-		2,109
BLACK CULTURE CENTER BUILDING	C8507	211	-		-		211		-
NEW VTH GIFT EQUIP	C8508	27,407	-	249,604	748		26,658	(208,750)	42,350
BASKETBALL ARENA BUILDING FUND	C8517	-	-	1,062,408	(410)		55,246		1,006,752
SPORTS PARK	C8518	(790,498)	-	11,653,229	451,474		5,890,360	(26,829,750)	(21,405,905)
WEIGHT ROOM EXPANSION	C8519	2,842		-	14		-		2,857
MIZZOU TRACK FACILITY	C8520	149,230	-	6,500	759		325		156,164
FOREMOST GUERNSEY FARM ADDITIO	C8523	448,841	-		2,251		-		451,092
MO AG PLANT BIOTECH BUILDING	C8524	2,650	-		13		-		2,663
ANIMAL SCIENCE RESEARCH CENTER	C8528	120				-	-		120
LANDSCAPE DEVELOPMENT GIFTS FU	C8538	(40,569)		107,017	864		107,393	5,000	(35,081)
SOCCER FIELD LIGHTS	C8548	42,375		-	213		-	(34,149)	8,438
ENG BLDG EAST RENOVATION	C8556	102,173		-	2,046		(366,955)		471,174
LSC CAPITAL GIFTS	C8564	366,192	-	-		-			366,192
ALUMNI HALL	C8570	2,953,820	-	-	14,815	-	-	-	

University of Missouri - Consolidated									
Restricted and Unrestricted Plant Funds									
As of June 30, 2023									
	Program Code	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
DEAN UNRESTRIC GREATER KC FDN DENTAL RSCH EQ DST GIFT-SCE STUD AFF SUITE	K5082 K5741	828 (2,000)	-		-	-	-	- 2,0	- 828 000 -

University of Missouri - Consolidated Restricted and Unrestricted Plant Funds As of June 30, 2023										
	Program	Balance	State Appropriations and State	Gifts and	Investment		Bond	De destina	Transfers	Balance
VP IT eDiscovery Plant	Code A9029	July 1, 2022 83,176	Bond Funds	Grants	Other Incor	ne	Proceeds	Deductions 207	In (Out)	June 30, 2023 82,969
Internal Loan Program General	B8601	14,155,093	-		-	70,995			-	14,226,088
ARPA	B8604 C8458	(21,293,336)	-			(107,845)		437,250	1,361,700	(21,838,431) 1,361,700

University of Missouri - Consolidated Restricted and Unrestricted Plant Funds As of June 30, 2023 State Appropriations Program Balance and State Gifts and Investment & Bond Transfers Balance July 1, 2022 Code Bond Funds Grants Other Income Proceeds Deductions In (Out) une 30, 2023 CAPITAL BUDGET-INHOUSE CONSTR H9995 955,040 955,040 Capital Budget Allocation H9999 (38,797,526) 22,218,153 58,915,713 (2,099,966) RENOVATION PROJECTS K8544 961,839 961,839 Roo Food Pantry K8550 294,913 293,285 1,628 ASSC & MNL 4th Floor Renov K8551 185,000 (185,000)Swinney Rec Center R&M K8606 106,223 106,223 MUNICIPAL AUDITORIUM RENO K8889 750 750 CHI OMEGA K8897 (294,420)117,231 (177,189) OAK PLACE REPAIRS & RENOVATION K9106 (292,455) 292,455 OAK HALL FROZEN PIPE REPAIR-EM K9107 255,569 255,569 HOSPITAL HILL APT WATER DAMAGE 62.949 K9142 (62,949)OAK HALL WASTE LN WATER DAMAGE K9144 1,163,230 (795,186) 368,045 JOHNSON HALL STACK REPAIR K9150 (96,615) 96,615 HOSPITAL HILL APTS S 41&43 REP (170,063) K9151 170,063 HHA APT LEAK MITIGATION REST K9156 (17,185)17,185 HOSPITAL HILL APTS ROOM 404 K9165 (6,167) 6,167 HOSPITAL HILL APTS ROOM 431 K9166 (26,870) 26,870 HOSPITAL HILL APTS 202-204 W K9168 (65,904) 65,904 HOSPITAL HILL APTS RM 445 K9170 (56,978) 56,978 4747 TR THEATRE COSTUME SHOP K9171 41,575 (76.569) (34.994) COVID-19 K9231 260,649 260,649 AC RM #114 LIEBERT SMARTROW K9236 1,139 1,139 UMKC-CFM CAPITAL PROJECTS 4.028.050 (4.775.471) K9240 (333,654) 396.006 8.865.873 VICTOR WILSON TRUST K9309 8,000,000 8,000,000 HOSPITAL HILL PARKING 2006A K957U2D88 -.049.4(5)10432.4(5)1043488 Da.

University of Missouri - Consolidated Restricted and Unrestricted Plant Funds As of June 30, 2023 State Appropriations Program Balance and State Gifts and Investment & Bond Transfers Balance Code July 1, 2022 Bond Funds Grants Other Income Proceeds Deductions In (Out) lune 30, 2023 HOUSING CAPITAL POOL R9001 6,916,693 37,631 1,300,000 8,254,324 PHYSICAL REC CTR - CAP POOL R9002 39,775 200 39,974 GOLF COURSE - CAP POOL R9004 29,124 146 (29,270) HAVENER CENTER - CAP POOL R9006 5,187,866 26,733 5,514,599 300,000 NORMANDIE GOLF COURSE S8515 10 Capital Pool S8600 28,608,637 143,486 5,779,042 34,531,165 Unrestricted, Campus Funds S8700 9,111,516 306 12,635,135 5,062,034 1,538,722 St Louis M&R Capital Pool S9529 5,696,376 19,814 5,716,190 TOTAL UNRESTRICTED 396,851,931 4,478,967 112,940,683 298,929,659 336,026,219 551,368,140 \$ 468,553,507 Total Unexpended Plant Funds \$ 3,645,875 \$ 61,092,228 \$ 5,150,856 \$ 113,421,308 \$ 373,020,632 \$ 328,689,523 \$ 607,532,665

University of Missouri - Consolidated INVESTMENT IN PLANT CAPITAL ASSETS

For the Month Ended June 30, 2023

	Balance						Balance		
		July 1, 2022		Additions		Deletions		June 30, 2023	
Capital Assets:									
Building	\$	4,932,437,245	\$	90,054,642	\$	(30,981,544)	\$	4,991,510,342	
Land		87,946,529		10,914,634		(228,200)		98,632,962	
Infrastructure		523,821,446		39,302,208		(1,984,241)		561,139,413	
Equipment		949,373,465		84,535,666		(27,508,642)		1,006,400,489	
Software		80,804,962		270,481		(5,810,811)		75,264,631	
Livestock		2,415,566		323,437		-		2,739,003	
Art & Museum Objects		16,560,745		6,857,214		-		23,417,959	
Library Books		287,594,639		3,147,662		(3,550,594)		287,191,707	
Construction In Progress		149,104,958		180,120,940		-		329,225,898	
Total Capital Assets		7,030,059,554		415,526,883		(70,064,032)		7,375,522,404	

\$

UNIVERSITY OF MISSOURI - CONSOLIDATED BONDS AND NOTES PAYABLE

For the Year Ended June 30, 2023

				Original Issue		alance y 1, 2022	Additions	Additions Retired		Balance June 30, 2023	
Bono	ds Payable:			issue	Jui	y 1, 2022	Additions	Relifed	Amortization	Julie 30	, 2023
		enue Bond Dated July, 2007, le Rate, Due November 2037		102,25	0,000	74,820,000	-	4,085,000)	-	70,735,000
,		enue Bond Dated July, 2009, Interest Rate 3 to 6%, Due Nove	mber 2039	256,30	0,000	256,300,000	-	10,070,000)	-	246,230,000
		enue Bond Dated December, 20 Interest Rate 5.792%, Due Nove		252,28	5,000	252,285,000	-		-	-	252,285,000
,		enue Bond Dated November, 20 Interest Rate 3% to 5%, Due No	,	11,32	5,000	3,105,000	-	1,515,000)	-	1,590,000
,		enue Bond Dated November, 20 Interest Rate 4.874%, Due Nove	,	150,00	0,000	150,000,000	-		-	-	150,000,000
		enue Bond Dated May, 2014, Interest Rate 3.83 to 4.26%, Due	e November 200	294,51	0,000	180,350,000	-		-	-	180,350,000
a[(F3	3)-	5585.3(180,)10.6(350,)10.6(000)	TJ 9.1676 0 TD -9r 5.3(18	30,)10.6	400,000,000		-	-	- 4	100,000,000	
System Facilities Re Series 2020B Fixed		d May, 2002, 5, Due November 2030	190,200,000		190,200,000		-	-	- 1	90,200,000	
Less Unamortiz	ed Premium/Disco	ount	-		64,345,969		-	- (7,02	4,631)	57,321,338	
Total System Notes Payable:	& Hospital Bonds	Payable	2,069,840,000		1,721,405,969		- 15,670,0	000 (7,02	4,631) 1,6	698,711,338	
State of Missouri De	epartment of Natur	al Resources - MO S&T	-		198,839	485,43	31 113,7	771	-	570,499	
State of Missouri De	epartment of Natur	al Resources - Kansas City	-		1,839,920		- 377,4	133	-	1,462,487	
Total Notes P	Payable		-		2,038,759	485,43	31 491,2	204	-	2,032,986	
Total Bonds and Not	es Payable		2,069,840,000		1,723,444,728	485,43	31 16,161,2	204 (7,02	4,631) 1,7	700,744,324	
Lease Financed Pure	chase Obligations	:									
Siemens Medical Sol Interest Rate 3.49		Dated June 28, 2019, 2029	11,975,000		48,296,497	2,966,40	7,323,2	272	-	43,939,629	