

2022 Financial Report and Supplemental Schedules

Consolidated
Financial Statements

University of Missouri - Consolidated

STATEMENT OF NET POSITION - BY FUND

For the Year Ending June 30, 2022

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Due to Other Funds	-	-	-	55,000,000	-	55,000,000
Total Current Liabilities	399,402,717	73,787,977	(478,239)	106,205,355	158,275,156	737,192,966
Noncurrent Liabilities:						
Deferred Revenue	-	-	-	-	13,719,355	13,719,355
Derivative Instrument Liability	-	-	-	-	16,247,823	16,247,823
Asset Retirement Obligation	-	-	-	-	62,432,644	62,432,644
Long-Term Debt	-	-	-	-	1,713,077,907	1,713,077,907
Other Post Employment Benefits Liability	159,780,332	-	-	-	-	159,780,332
Net Pension Liability	1,055,765,237	-	-	-	-	1,055,765,237
Other Noncurrent Liabilities	94,780,250	-	-	-	-	94,780,250
Total Noncurrent Liabilities	1,310,325,819	-	-	-	1,805,477,729	3,115,803,548
Deferred Inflow of Resources	221,421,372	-	-	13,092,637	15,012,579	249,526,588
Total Liabilities	1,931,149,908	73,787,977	(478,239)	119,297,992	1,978,765,465	4,102,523,102
Net Position						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	1,954,463,660	1,954,463,660
Reserved for Employees' Pension Plan	-	-	-	-	-	-
Restricted:						
Nonexpendable	-	-	-	1,582,260,133	-	1,582,260,133
Expendable	-	296,879,014	73,990,275	249,122,934	71,701,576	691,693,800
Unrestricted	478,666,082	-	9,901,753	270,314,509	1,060,035,361	1,818,917,706
Total Net Position	478,666,082	296,879,014	83,892,028	2,101,697,576	3,086,200,598	6,047,335,298
Total Liabilities and Net Position	\$ 2,409,815,989	\$ 370,666,991	\$ 83,413,789	\$ 2,220,995,568	\$ 5,064,966,063	\$ 10,149,858,400



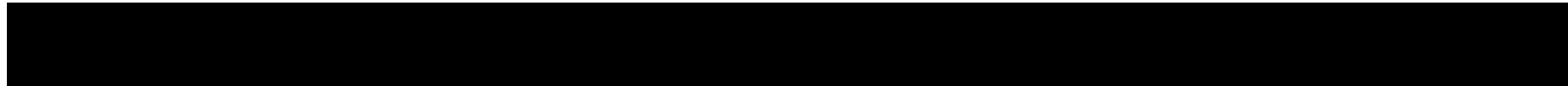
	Unrestricted	Restricted	Funds	Endowment & Similar Funds	Funds	Total Funds Excluding Fiduciary
Operating Revenues:						
Student Fees	\$ 930,824,415	\$ 598,677	\$ -	\$ -	\$ 192,648	\$ 931,615,740
Less: Scholarship Allowances	134,739,126	199,915,544	-	21,575	-	334,676,245
Net Student Fees	796,085,289	(199,316,868)	-	(21,575)	192,648	596,939,495
Federal Grants and Contracts	-	209,898,130	(2,524,533)	-	-	207,373,597
State and Local Grants and Contracts	20,312	126,367,549	-	-	-	126,387,861
Private Grants and Contracts	(51,509)	100,007,504	-	-	-	99,955,995
Sales and Services of Education Activities	22,856,241	(401,643)	-	-	58,407	22,513,005
<i>Auxiliary Enterprises:</i>						
Patient Medical Services	1,544,307,338	-	-	-	-	1,544,307,338
Housing and Dining Services	108,867,678	-	-	-	-	108,867,678
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University of Missouri - Consolidated

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

For the Year Ending June 30, 2021

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	(56,841,286)	291,467,418	2,702,999	(153,783,530)	(41,924,198)	41,621,403
State Capital Appropriations and State Bond Funds	-	-	-	-	681,924	681,924
Capital Gifts	-	-	-	-	30,528,046	30,528,046
Private Gifts for Endowment Purposes	-	-	-	41,676,449	-	41,676,449
Net Other Nonoperating Revenues (Expenses) before Transfers	(56,841,286)	291,467,418	2,702,999	(112,107,081)	(10,714,228)	114,507,822
Mandatory Transfers In (Out)	(126,593,137)	(1,848,053)	(246,875)	1,048,427	127,639,639	-
Non Mandatory Transfers In (Out)	(125,646,245)	(49,445,379)	(54,314)	4,842,886	170,452,224	149,171
Intra Fund Transfers In (Out)	(75,023,521)	(393,200)	-	-	72,248,588	(3,168,133)
General Revenue Allocations	(2,380,678)	(1,878)	-	383,306	2,574,209	574,959
Net Nonoperating Revenues (Expenses) and Transfers	(386,484,868)	239,778,908	2,401,809	(105,832,461)	362,200,432	112,063,820
Increase (Decrease) in Net Assets	(83,925,301)	(12,343,933)	(1,625,071)	(108,304,831)	155,846,383	(50,352,753)
Net Position, Beginning of Year	562,591,383	309,222,948	85,517,099	2,210,002,407	2,929,428,125	6,096,761,962
Cumulative Effect of Change in Accounting Principle	-	-	-	-	-	-



	General Operating - Funds 0000 through 0090	Continuing Education - Funds 0445 and 0450	Auxiliary Operations - Funds 0100 through 0699	Service Operations - Funds 0700 through 0899	Self Insurance Funds - Funds 0900 through 0999	Current Funds
Operating Revenues:						
Student Fees	\$ 921,464,952	\$ 9,359,275	-	\$ 188	-	930,824,415
Less: Scholarship Allowances	134,459,360	271,904	-	7,861	-	134,739,126
Net Student Fees	787,005,592	9,087,371	-	(7,674)	-	796,085,289
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	20,312	-	-	-	-	20,312
Private Grants and Contracts	(51,509)	-	-	-	-	(51,509)

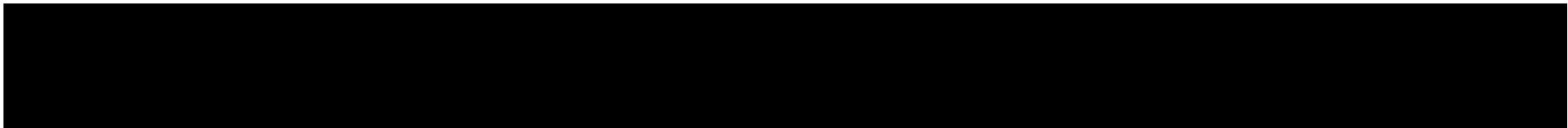
University of Missouri - Consolidated
CURRENT FUNDS OPERATING REVENUES
For the Year Ending June 30, 2022

	Current Funds		Total Funds
	Unrestricted	Restricted	
Operating Revenues:			
Student Fees -			
Educational Fees	\$ 722,572,468	-	\$ 722,572,468
Extension Credit Courses	45,598,594	-	45,598,594
Extension Non Credit Courses	6,201,884	526,113	6,727,996
Supplemental Fees	117,287,593	-	117,287,593
Instructional Computing Fees	20,297,577	-	20,297,577
Other Student Fees	18,866,299	72,564	18,938,863
Less: Scholarship Allowances	134,739,126	199,915,544	334,654,670
Net Student Fees	796,085,289	(199,316,868)	596,768,422
Federal Grants and Contracts -			
Department of:			
Agriculture	-	16,521,124	16,521,124
Commerce	-	2,137,986	2,137,986
Defense	-	22,263,324	22,263,324
Education	-	24,581,840	24,581,840
Energy	-	9,818,014	9,818,014
Health and Human Services - Public Health Service	-	97,222,664	97,222,664
Interior	-	1,316,222	1,316,222
Environmental Protection Agency	-	218,417	218,417
Transportation	-	2,175,905	2,175,905
National Aeronautics and Space Administration	-	1,887,541	1,887,541
National Endowment for the Arts/Humanities	-	346,256	346,256
National Science Foundation	-	23,278,335	23,278,335
Other Federal Agencies	-	4,755,363	4,755,363
Small Business Administration	-	3,375,139	3,375,139
Total Federal Grants and Contracts	-	209,898,130	209,898,130
State and Local Grants and Contracts	20,312	126,367,549	126,387,861
Private Grants and Contracts	(51,509)	100,007,504	99,955,995
Sales and Services of Education Activities	22,856,241	(401,643)	22,454,598
Auxiliary Enterprises -			
Patient Medical Services	1,544,307,338	-	1,544,307,338
Housing and Dining Services	108,867,678	-	108,867,678
Bookstores	31,444,416	-	31,444,416
Other Medical Services	5,552,516	-	5,552,516
Other Auxiliary Enterprises	308,760,062	-	308,760,062
Other Operating Revenues -			
F&A Recovery	70,960,803	(70,990,513)	(29,710)
Other	48,623,444	13,054,516	61,677,960
Total Operating Revenues	\$ 2,937,426,589	\$ 178,618,676	\$ 3,116,045,265



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		Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
\$	444,033,828	\$ 120,100,170	\$ 8,356,277	\$ -	\$ -	\$ 572,490,275
	159,723,821	42,596,130	117,040,399	-	-	319,360,350
	77,129,373	24,226,506	67,019,950	-	-	168,375,829
	74,780,638	25,314,087	53,920,385	-	-	154,015,110
	48,480,224	16,523,486	22,593,621	-	-	87,597,331
	122,085,552	41,171,566	(11,679,579)	-	-	151,577,538
	34,357,180	14,269,929	78,849,766	-	-	127,476,875
	-	-	-	123,109,000	-	123,109,000
	960,590,616	284,201,875	336,100,819	123,109,000	-	1,704,002,309
	737,084,298	204,881,585	844,589,541	-	-	1,786,555,424
	1,697,674,914	489,083,460	1,180,690,360	123,109,000	-	3,490,557,733
	-	-	1,101,119	-	-	1,101,119
	-	-	2,934,765	-	-	2,934,765
	116,342	9,320	(33,450,292)	-	-	(33,324,630)
	-	-	-	-	240,172,534	240,172,534
\$	1,697,791,255	\$ 489,092,780	\$ 1,151,275,951	\$ 123,109,000	\$ 240,172,534	\$ 3,701,441,520

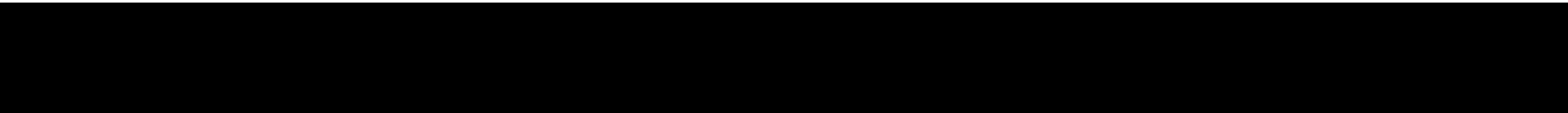


Net Position
July 1, 2021

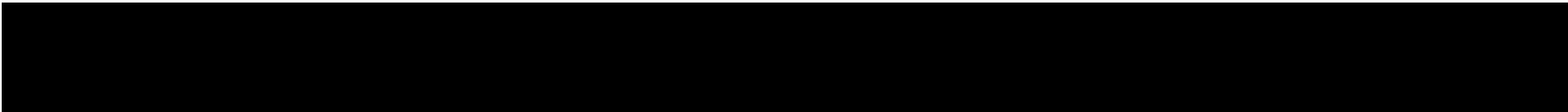
Expenses

Non-Operating
Revenues,
Expenditures
& Transfers

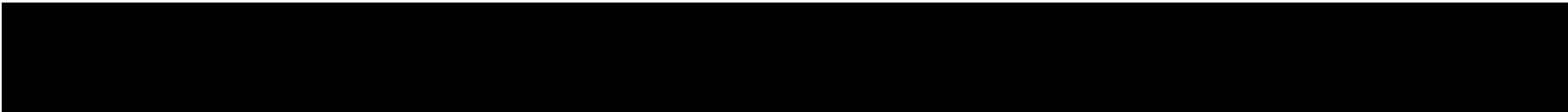
Net Position
June 30, 2022



	Program Code	Balance July 1, 2021	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Transfers In (Out)	Balance June 30, 2022
Unspecified Program	0	2,323,459	-	1,838,700	-	-	18,232,538	3,614,474
Jordan Foundation Gifts	A8500	3,273	-	-	-	4	3,277	-
General	B8604	7,689,754	-	-	-	(7,689,754)	-	-
PLEDGES RECEIVABLE	C5282	37,743,226	-	(3,203,978)	-	-	-	34,539,248
FRIENDS OF GARDEN	C5299	26,030	-	9,530	-	-	11,927	23,633
KBIA DIGITAL CONVERSION GIFTS	C5432	(56,129)	-	222,816	-	-	1,116	165,571
MEMORIAL STADIUM PRESS BOX	C5697	1	-	2,456,146	22,606	-	66,921	1
College of Business-State Fund	C8123,og8f 0.02L(451.4,)5.7 (1279767.6277	127,976,627	-	-	-	9	5	6



State
Appropriations



Program Code	Balance July 1, 2021	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Transfers In (Out)	Balance June 30, 2022
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University of Missouri - Consolidated

RESTRICTED AND UNRESTRICTED PLANT FUNDS

As of June 30, 2022

	Program Code	Balance July 1, 2021	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2022
HOUSING	K9503	-	-	-	(2,208)	-	-	2,208	-
TWIN OAKS	K9505	23,288	-	-	117	-	-	(117)	23,288
PARKING	K9506	665,506	-	-	22,148	-	-	(22,148)	665,506
PARKING 2000	K9507	(1,142)	-	-	(6)	-	-	6	(1,142)
UNIVERSITY CENTER	K9508	28,283	-	-	141	-	-	(141)	28,283
CENTRAL UTILITY 07A	K9512	158	-	-	1	-	-	(1)	158
SOCCER/TRACK FACILITY 09	K9513	(1,050)	-	-	(5)	-	-	5	(1,050)
STUDENT UNION 08A	K9515	4,864	-	-	24	-	-	(24)	4,864
STUDENT UNION 09B	K9516	1,535	-	-	8	-	-	(8)	1,535
INTERAC LEARNING CTR - PH1 09	K9517	1,794	-	-	9	-	-	(9)	1,794
INTERAC LEARNING CTR - PH1 09B	K9518	1,090	-	-	5	-	-	(5)	1,090
CRITICAL REPAIRS 09	K9521	K9521							

University of Missouri - Consolidated
INVESTMENT IN PLANT CAPITAL ASSETS

For the Month Ended June 30, 2022

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Capital Assets:				
Building	\$ 4,684,984,139	\$ 275,022,740	\$ (27,569,634)	\$ 4,932,437,245
Land	87,961,129	2,349,227	(2,363,827)	87,946,529
Infrastructure	523,383,340	1,472,772	(1,034,665)	523,821,446
Equipment	928,481,121	65,358,027	(44,465,687)	949,373,461
Software	79,804,764	1,264,849	(264,651)	80,804,962
Livestock	2,459,667	(44,101)	-	2,415,566
Art & Museum Objects	16,366,852	193,894	-	16,560,746
Library Books	286,364,019	1,230,621	-	287,594,640
Construction In Progress	227,229,134	48,018,462	(126,142,638)	149,104,958
Total Capital Assets	6,837,034,165	394,866,492	(201,841,104)	7,030,059,553
Less Accumulated Depreciation:				
Building	2,030,717,319	135,544,407	(13,274,874)	2,152,986,852
Infrastructure	288,474,572	20,192,313	(638,569)	308,028,315
Library Books	220,740,022	5,288,805	0	226,028,827
Equipment	660,814,491	55,188,372	(43,381,176)	672,621,687
Software	42,612,465	5,912,210	(264,651)	48,260,024



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