

2025 Financial Report and Supplemental Schedules



STATEMENTS OF NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2025	2024	2023	2022	2021
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 5,260	\$ 6,115	\$ 12,534	\$ 13,064	\$ 9,331
Investment in Treasury General Pool	119,852	108,509	131,506	139,511	141,538
Short-Term Investments	-	1	-	307	19
Investment of Cash Collateral	-	-	-	-	-
Accounts Receivable, Net	4,651	12,499	16,088	13,039	8,936
Pledges Receivable, Net	-	-	-	-	-
Notes Receivable, Net	-	-	-	-	-
Inventories	-	-	-	-	11
Lease Receivable, Current	23	-	21	-	-
Prepaid Expenses and Other Current Assets	2,418	1,108	1,484	1,409	1,645
Total Current Assets	132,204	128,232	161,633	167,330	161,480
Noncurrent Assets					
Pledges Receivable, Net	-	-	-	-	-
Notes Receivable, Net	-	-	-	-	-
Leases Receivable, Net and Other Assets	60	-	104	37	-
Long-Term Investments	80,434	75,977	65,826	64,841	71,904
Right of Use Assets, Net	7,532	5,894	6,680	1,138	-
Capital Assets, Net	9,373	9,644	12,318	15,136	16,080
Total Noncurrent Assets	97,399	91,515	84,928	81,152	87,984
Total Assets	\$ 229,603	\$ 219,747	\$ 246,561	\$ 248,482	\$ 249,464
Liabilities					
Current Liabilities					
Accounts Payable	\$ 13,665	\$ 10,596	\$ 14,455	\$ 15,263	\$ 6,750
Accrued Liabilities	5,163	2,956	4,112	3,824	3,029
Deferred Revenue	221	(29)	196	1,174	(253)
Funds Held for Others	-	-	-	-	-
Collateral Held for Securities Lending	-	-	-	-	-
Current Portion of Long-Term Debt	2,211	3,233	3,098	779	-
Long-Term Debt Subject to Remarketing	-	-	-	-	-
Total Current Liabilities	21,260	16,756	21,861	21,040	9,526
Noncurrent Liabilities					
Long-Term Debt	4,262	2,720	3,379	1,746	-
Other Noncurrent Liabilities	501	1,561	1,775	1,688	1,787
Total Noncurrent Liabilities	4,763	4,281	5,154	3,434	1,787
Deferred Inflow Resources	1,331	1,625	743	658	743
Total Liabilities and Deferred Inflows of Resources	27,354	22,662	27,758	25,132	12,056
Net Position					
Invested in Capital Assets, Net of Debt	10,432	9,585	12,521	13,749	16,080
Restricted					
Nonexpendable -					
Endowment	191	165	153	148	94
Expendable -					
Scholarship, Research, Instruction & Other	3,306	3,062	2,981	3,113	3,499
Loans	-	-	-	-	-
Capital Projects	-	-	-	-	3
Unrestricted	188,320	184,273	203,148	206,340	217,732
Total Net Position	202,249	197,085	218,803	223,350	237,408
Total Liabilities & Net Position	\$ 229,603	\$ 219,747	\$ 246,561	\$ 248,482	\$ 249,464

CHANGES IN NET POSITION

SYSTEM ADMINISTRATION

(in thousands of dollars)

Fiscal Year Ended June 30,	2025	2024	2023	2022	2021
Operating Revenues					
Tuition and Fees, Net	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	67	84	23	20	168
Net Tuition and Fees	(67)	(84)	(23)	(20)	(168)
Federal Grants and Contracts	-	(24)	40	-	-
State and Local Grants and Contracts	-	17	1,115	697	-
Private Grants and Contracts	-	54	350	250	106
Sales and Services of Educational Activities	719	708	1,280	1,140	1,029
Auxiliary Enterprises -					
Patient Medical Services, Net	-	-	-	-	-
Housing and Dining Services, Net	-	-	-	-	-
Bookstores	-	-	-	-	-
Other Auxiliary Enterprises, Net	20,001	21,588	21,181	21,834	22,960
Other Operating Revenues	4,196	5,364	13,993	3,452	4,244
Total Operating Revenues	24,849	27,623	37,936	27,353	28,171
Operating Expenses					
Salaries and Wages	46,696	44,781	41,407	39,802	33,173
Benefits	16,638	15,882	14,059	13,683	11,270
Supplies, Services and Other Operating Expenses	(46,533)	(39,423)	(31,748)	(26,494)	8,789
Scholarships and Fellowships	-	-	-	-	-
Depreciation	5,658	5,505	6,188	3,506	3,503
Total Operating Expenses	22,459	26,745	29,906	30,497	56,735
Operating Loss before State Appropriation	2,390	878	8,030	(3,144)	(28,564)
State Appropriations	-	-	-	-	10,130
Operating Inc (Loss) after State Appropriation,					
before Nonoperating Revenues (Expenses)	2,390	878	8,030	(3,144)	(18,434)
Nonoperating Revenues (Expenses)					
Federal Appropriations	-	-	-	-	-
Federal Pell Grants	-	-	-	-	-
Investment & Endowment Inc (Losses), Net	9,760	7,035	7,085	(5,218)	45,054
Private Gifts	188	115	126	143	223
Interest Expense	(224)	(249)	(363)	(106)	-
Other Nonoperating Revenues (Expenses)	(48)	-	(56)	2	883
Net Nonoperating Revenues (Expenses)	9,676	6,901	6,792	(5,179)	46,160
Income (Loss) before Capital Contributions,					
Additions to Permanent Endowments and					
Extraordinary Items	12,066	7,779	14,822	(8,323)	27,726
State Capital Appropriations	-	-	-	-	-
Capital Gifts and Grants	252	-	-	-	-
Private Gifts for Endowment Purposes	19	2	6	51	-
Mandatory Transfers In (Out)	-	-	-	1	-
Non Mandatory Transfers In (Out)	(21,953)	(27,225)	(7,438)	(349)	14,276
Intra Fund Transfers In (Out)	15,781	(2,274)	(11,987)	(7,140)	(15,862)
Increase (Decrease) in Net Position	6,165	(21,718)	(4,597)	(15,760)	26,140
Net Position, Beginning of Year	197,085	218,803	223,350	237,408	211,268
Cumulative Effect of Change in Accounting Principles	(1,001)	-	50	1,702	-
Net Position, Beginning of Year, as Adjusted	196,084	218,803	223,400	239,110	211,268
Net Position, End of Year	\$ 202,249	\$ 197,085	\$ 218,803	\$ 223,350	\$ 237,408

University of Missouri - System Administration

Statement of Net Position - By Fund

For the Year Ending June 30, 2025

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Assets						
Current Assets:						
Cash in Bank	\$ 7,030	\$ -	\$ -	\$ 5,252,922	\$ -	\$ 5,259,953
Investment in Treasury General Pool	80,047,764	1,414,795	-	1,021,200	37,366,980	119,850,739
Short Term Investments	487	-	-	-	-	487
State Appropriations Receivable	-	-	-	-	-	-
Federal Appropriations Receivable	-	-	-	-	-	-
Grants and Contracts Receivable, net	-	-	-	-	-	-
Patient Services Receivable, net	1,200	-	-	-	-	1,200
Current Pledges Receivable, net	-	-	-	-	-	-
Other Accounts Receivable, net	4,650,851	-	-	-	-	4,650,851
Investment Settlements Receivable	-	-	-	-	-	-
Suspense/Clearing	-	-	-	-	-	-
Inventories	-	70	-	-	-	70
Prepaid Expenses	2,417,733	-	-	-	-	2,417,733
Current Notes Receivable, net	-	-	-	-	-	-
Lease Receivable Current	-	-	-	-	22,578	22,578
Due from Other Funds	-	-	-	-	-	-
Total Current Assets	87,125,066	1,414,865	-	6,274,122	37,389,557	132,203,610
Noncurrent Assets:						
Pledges Receivable, net	-	-	-	-	-	-
Notes Receivable, net	-	-	-	-	-	-
Deferred Charges and Other Assets	-	-	-	-	59,957	59,957
Long Term Investments	15,964	-	-	80,418,274	-	80,434,238
Right of Use Assets, net	-	-	-	-	7,531,970	7,531,970
Capital Assets, net	-	-	-	-	9,372,857	9,372,857
Total Noncurrent Assets	15,964	-	-	80,418,274	16,964,784	97,399,022
Deferred Outflow of Resources	-	-	-	-	-	-
Total Assets	87,141,030	1,414,865	-	86,692,396	54,354,341	229,602,633
Liabilities						
Current Liabilities:						
Accounts Payable	13,655,944	-	-	-	9,329	13,665,273
Accrued Payroll	319,722	-	-	-	-	319,722
Accrued Vacation	5,317,725	-	-	-	-	5,317,725
Accrued Interest Payable	-	-	-	-	59,332	59,332
Accrued Self-Insurance Claims	-	-	-	-	-	-
Accrued Liabilities	(500,699)	-	-	-	-	(500,699)
Deferred Revenue, Current	220,654	-	-	-	-	220,654
Payroll Withholdings and Other Employee Benefits	(33,180)	-	-	-	-	(33,180)
Investment Settlements Payable	-	-	-	-	-	-
Long-Term Debt, current	-	-	-	-	2,210,669	2,210,669
Due to Other Funds	-	-	-	-	-	-
Total Current Liabilities	18,980,167	-	-	-	2,279,330	21,259,497
Noncurrent Liabilities:						
Deferred Revenue	-	-	-	-	-	-
Derivative Instrument Liability	-	-	-	-	-	-
Asset Retirement Obligation	-	-	-	-	-	-
Long-Term Debt	-	-	-	-	4,262,341	4,262,341
Other Post Employment Benefits Liability	-	-	-	-	-	-
Net Pension Liability	-	-	-	-	-	-
Other Noncurrent Liabilities	500,699	-	-	-	-	500,699

University of Missouri - System Administration
Statement of Net Position - By Fund

For the Year Ending June 30, 2025

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Total Noncurrent Liabilities	500,699	-	-	-	4,262,341	4,763,039
Deferred Inflow of Resources	-	-	-	1,255,130	76,245	1,331,375
Total Liabilities	19,480,866	-	-	1,255,130	6,617,915	27,353,911
Net Position						
Invested in Capital Assets, Net of Related Debt	-	-	-	-	10,431,817	10,431,817
Reserved for Employees' Pension Plan	-	-	-	-	-	-
Restricted:						
Nonexpendable	-	-	-	190,659	-	190,659
Expendable	-	1,414,865	-	1,891,603	-	3,306,467
Unrestricted	67,660,164	-	-	83,355,005	37,304,609	188,319,779
Total Net Position	67,660,164	1,414,865	-	85,437,266	47,736,426	202,248,722
Total Liabilities and Net Position	\$ 87,141,030	\$ 1,414,865	\$ -	\$ 86,692,396	\$ 54,354,341	\$ 229,602,633

University of Missouri - System Administration
Statement of Revenues, Expenses and Changes in Net Position - By Fund

For the Year Ending June 30, 2025

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	22,629	44,583	-	-	-	67,212
Net Student Fees	(22,629)	(44,583)	-	-	-	(67,212)
Federal Grants and Contracts	-	-	-	-	-	-
State and Local Grants and Contracts	-	-	-	-	-	-
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	719,039	-	-	-	-	719,039
<i>Auxiliary Enterprises:</i>						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	20,001,186	-	-	-	-	20,001,186
Notes Receivable Interest Income, Net of Fees	-	-	-	-	-	-
Other Operating Revenues	4,192,981	-	-	-	3,042	4,196,024
Facilities & Administrative Cost Recovery	-	-	-	-	-	-
Total Operating Revenues	24,890,578	(44,583)	-	-	3,042	24,849,037
Operating Expenses:						
Salaries and Wages	46,683,766	12,000	-	-	-	46,695,766
Staff Benefits	16,637,361	903	-	-	-	16,638,264
Supplies, Services and Other Operating Expenses	(41,235,560)	77,686	-	950	(5,375,840)	(46,532,765)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	222,163	-	-	-	(222,163)	-
Asset Retirement Expense	-	-	-	-	-	-
Depreciation	-	-	-	-	5,658,293	5,658,293
Total Operating Expenses	22,307,729	90,589	-	950	60,290	22,459,558
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses)	2,582,848	(135,172)	-	(950)	(57,247)	2,389,479
State Appropriations	-	-	-	-	-	-
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses)	2,582,848	(135,172)	-	(950)	(57,247)	2,389,479
Nonoperating Revenues (Expenses):						
Federal Appropriations	-	-	-	-	-	-
Federal subsidies for Build America Bonds interest	-	-	-	-	-	-
Pell Grants	-	-	-	-	-	-
Realized Gain/Loss	5,397,376	102,793	-	2,162,732	65,861	7,728,761
Unrealized Gain/Loss	-	-	-	2,031,703	-	2,031,703
Private Gifts	-	187,725	-	-	-	187,725
Interest Expense	-	-	-	-	(224,255)	(224,255)
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Gain/Loss on Asset Disposal	3,408	-	-	-	(54,293)	(50,885)
Other Nonoperating Revenues (Expenses)	-	-	-	-	3,248	3,248
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	5,400,783	290,518	-	4,194,434	(209,439)	9,676,297

University of Missouri - System Administration

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

For the Year Ending June 30, 2025

	Current Funds		Loan Funds	Endowment & Similar Funds	Plant Funds	Total Funds Excluding Fiduciary
	Unrestricted	Restricted				
State Capital Appropriations and State Bond Funds	-	-	-	-	-	-
Capital Gifts	-	-	-	-	252,418	252,418
Capital Grants	-	-	-	-	-	-
Private Gifts for Endowment Purposes	-	-	-	19,000	-	19,000
Net Other Nonoperating Revenues						
(Expenses) before Transfers	5,400,783	290,518	-	4,213,434	42,979	9,947,715
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(23,312,568)	82,917	-	-	1,276,041	(21,953,610)
Intra Fund Transfers In (Out)	15,780,632	-	-	-	-	15,780,632
General Revenue Allocations	(2,463,039)	-	-	-	2,463,039	-
Net Nonoperating Revenues (Expenses) and Transfers	(4,594,192)	373,436	-	4,213,434	3,782,059	3,774,737
Increase (Decrease) in Net Assets	(2,011,344)	238,264	-	4,212,484	3,724,811	6,164,216
Net Position, Beginning of Year	70,672,889	1,176,601	-	81,224,782	44,011,615	197,085,887
Cumulative Effect of Change in Accounting Principle	(1,001,381)	-	-	-	-	(1,001,381)
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	69,671,508	1,176,601	-	81,224,782	44,011,615	196,084,506
Net Position, End of Year	\$ 67,660,164	\$ 1,414,865	\$ -	\$ 85,437,266	\$ 47,736,426	\$ 202,248,722

University of Missouri - System Administration

Statement of Revenues, Expenses and Changes in Net Position - Unrestricted Current Funds Only

For the Year Ending June 30, 2025

	Unrestricted Current Funds					Total Unrestricted Current Funds
	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	
Operating Revenues:						
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Scholarship Allowances	22,629	-	-	-	-	22,629
Net Student Fees	(22,629)	-	-	-	-	(22,629)
Private Grants and Contracts	-	-	-	-	-	-
Sales and Services of Education Activities	719,039	-	-	-	-	719,039
Auxiliary Enterprises:						
Patient Medical Services	-	-	-	-	-	-
Housing and Dining Services	-	-	-	-	-	-
Bookstores	-	-	-	-	-	-
Other Medical Services	-	-	-	-	-	-
Other Auxiliary Enterprises	-	-	20,001,186	-	-	20,001,186
Other Operating Revenues	4,192,981	-	-	-	-	4,192,981
Total Operating Revenues	4,889,392	-	20,001,186	-	-	24,890,578
Operating Expenses:						
Salaries and Wages	40,190,069	-	6,493,697	-	-	46,683,766
Staff Benefits	14,191,108	-	2,446,253	-	-	16,637,361
Supplies, Services and Other Operating Expense	(51,750,019)	-	10,481,866	32,593	-	(41,235,560)
Scholarships and Fellowships	-	-	-	-	-	-
Capital Expense	183,310	-	38,853	-	-	222,163
Depreciation	-	-	-	-	-	-
Total Operating Expenses	2,814,468	-	19,460,669	32,593	-	22,307,729
Operating Income (Loss) before State Appropriations and Nonoperating Revenues (Expenses) and Transfers	2,074,924	-	540,517	(32,593)	-	2,582,848
State Appropriations	-	-	-	-	-	-
Operating Income (Loss) after State Appropriations, before Nonoperating Revenues (Expenses) and Transfers	2,074,924	-	540,517	(32,593)	-	2,582,848
Nonoperating Revenues (Expenses) and Transfers:						
Realized Gain/Loss	5,345,663	-	51,713	-	-	5,397,376
Unrealized Gain/Loss	-	-	-	-	-	-
Private Gifts	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Retirement Benefits, Net of University Contribution	-	-	-	-	-	-
Gain/Loss on Asset Disposal	-	-	3,408	-	-	3,408
Other Nonoperating Revenues (Expenses)	-	-	-	-	-	-
Net Nonoperating Revenues (Expenses) before Capital and Endowment Additions and Transfers	5,345,663	-	55,121	-	-	5,400,783
Net Other Nonoperating Revenues (Expenses) before Transfers	5,345,663	-	55,121	-	-	5,400,783
Mandatory Transfers In (Out)	-	-	-	-	-	-
Non Mandatory Transfers In (Out)	(23,425,668)	-	(462,109)	575,209	-	(23,312,568)
Intra Fund Transfers In (Out)	14,588,977	-	147,851	1,043,805	-	15,780,632
General Revenue Allocations	(2,463,039)	-	-	-	-	(2,463,039)
Net Nonoperating Revenues (Expenses) and Transfers	(5,954,067)	-	(259,138)	1,619,013	-	(4,594,192)
Increase (Decrease) in Net Assets	(3,879,143)	-	281,379	1,586,420	-	(2,011,344)
Net Position, Beginning of Year	63,949,777	-	8,309,533	(1,586,420)	-	70,672,889
Cumulative Effect of Change in Accounting Principle	838,146	-	163,235	-	-	1,001,381
Equipment Writeoff	-	-	-	-	-	-
Net Position, Beginning of Year, Adjusted	63,111,631	-	8,146,297	(1,586,420)	-	69,671,508
Net Position, End of Year	\$ 59,232,487	\$ -	\$ 8,427,677	\$ -	\$ -	\$ 67,660,164

University of Missouri - System Administration

Current Funds Operating Revenues

For the Year Ending June 30, 2025

	Current Funds		Total Funds
	Unrestricted	Restricted	
Operating Revenues:			
Student Fees -			
Less: Scholarship Allowances	\$ 22,629	\$ 44,583	\$ 67,212
Net Student Fees	(22,629)	(44,583)	(67,212)
Federal Grants and Contracts -			
Department of:			
Specialized Federal Activity	-	-	-
Total Federal Grants and Contracts	-	-	-
State and Local Grants and Contracts	-	-	-
Private Grants and Contracts	-	-	-
Sales and Services of Education Activities	719,039	-	719,039
Auxiliary Enterprises -			
Other Auxiliary Enterprises	20,001,186	-	20,001,186
Other Operating Revenues -			
Other	4,192,981	-	4,192,981
Total Operating Revenues	\$ 24,890,578	\$ (44,583)	\$ 24,845,995

University of Missouri - System Administration

OPERATING EXPENSES BY OBJECT MATRIX

For the Year Ending June 30, 2025

	Salary & Wage	Staff Benefits	Supplies, Services and Other Operating Expenses	Scholarships and Fellowships	Depreciation	Total
Educational & General (A)						
Instruction	\$ 6,190,171	\$ 2,445,920	(9,950,010)	\$ -	\$ -	\$ (1,313,919)
Research	-	-	2,522	-	-	2,522
Public Service	2,000	150	253,625	-	-	255,775
Academic Support	60,000	4,578	261,800	-	-	326,378
Student Services (B)	1,392,062	540,237	(1,870,708)	-	-	61,591
Institutional Support (C)	31,583,635	10,885,242	(37,575,629)	-	-	4,893,248
Operation & Maintenance of Plant	974,201	315,884	(2,717,472)	-	-	(1,427,387)
Scholarships & Fellowships (D)	-	-	-	-	-	-
Total Educational & General	40,202,069	14,192,011	(51,595,871)	-	-	2,798,209
Auxiliary Enterprises (E)	6,493,697	2,446,253	10,660,159	-	-	19,600,109
Total Current Funds Operating Expenses	46,695,766	16,638,264	(40,935,712)	-	-	22,398,318
Loan Funds (F)	-	-	-	-	-	-
Endowment Funds (F)	-	-	950	-	-	950
Plant Funds (G)	-	-	(5,598,003)	-	-	(5,598,003)
Depreciation	-	-	-	-	5,658,293	5,658,293
Total Operating Expenses - All Funds	\$ 46,695,766	\$ 16,638,264	\$ (46,532,765)	\$ -	\$ 5,658,293	\$ 22,459,558

(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 - System Administration

Auxiliary and Service Operations

As of June 30, 2025

	Net Position July 1, 2024	Revenues	Expenses	Non-Operating Revenues, Expenditures & Transfers	Net Position June 30, 2025
AUXILIARIES:					
MOREnet Operations	\$ 8,309,546	\$ 20,001,186	\$ 19,460,669	\$ (422,373)	\$ 8,427,690
eMINTS Operations	-	-	-	-	-
Miscellaneous Other Auxiliarie	(14)	-	-	-	(14)
Total Auxiliaries:	8,309,533	20,001,186	19,460,669	(422,373)	8,427,677
SERVICE OPERATIONS:					
Computing Services	-	-	-	-	-
Other Service Oper	(1,586,420)	-	32,593	1,619,013	-
Total Service Operations:	\$ (1,586,420)	\$ -	\$ 32,593	\$ 1,619,013	\$ -

University of Missouri - System Administration

Statement of Revenues, Expenses and Changes in Net Position - For Select Auxiliary Operations

For the Year Ending June 30, 2025

	MOREnet 0611
Operating Revenues:	
Other Operating Revenues	\$ 20,001,186
Total Operating Revenues	20,001,186
Operating Expenses:	
Salaries and Wages	6,493,697
Staff Benefits	2,446,253
Utilities	65,197
Supplies and Non Capital Equipment	1,930,033
Professional and Consulting Services	299,545
Other Departmental Operating Expense	8,225,945
Total Operating Expenses	19,460,669
Operating Income (Loss) before Other Nonoperating Revenues (Expenses) and Transfers	540,517
Other Nonoperating Revenues (Expenses) and Transfers:	
Investment and Endowment Income	51,713
Other Nonoperating Revenues and Expenses	(159,827)
Transfers	(314,258)
Net Other Nonoperating Revenues (Expenses) and Transfers	(422,373)
Increase (Decrease) in Net Postion	118,144
Net Position, Beginning of Year	8,309,546
Net Position, End of Year	\$ 8,427,690

University of Missouri - System Administration

Endowment and Similar Funds

As of June 30, 2025

	Balance July 1, 2024	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, 2025
Endowment Funds:									
Income Restricted -									
Law of 1939 Tuition Schlpr Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MCVEAN-KATEMAN HIST PERFORM AW	14,441	-	882	375	(514)	(160)	-	-	15,025
STRICKLAND HIST PRIZE	15,185	-	928	395	(540)	(169)	-	-	15,799
GENERAL ENDOWMENT TRUST	17,051	-	1,072	441	(624)	-	-	-	17,939
Arthur Unger Papers Endow WHMC	22,937	-	1,401	596	(816)	(255)	-	-	23,864
NATIONAL WOMEN & MEDIA COLLECT	40,637	-	2,483	1,057	(1,445)	(451)	-	-	42,280
Camahan Endowment	54,789	18,050	4,056	1,975	(2,376)	(742)	-	-	75,752
Endowment Pool Management	-	-	-	-	-	-	-	-	-
TOTAL INCOME RESTRICTED	165,040	18,050	10,822	4,839	(6,315)	(1,777)	-	-	190,659
Total Endowment Funds	165,040	18,050	10,822	4,839	(6,315)	(1,777)	-	-	190,659
Quasi Endowment Funds:									
Income Restricted -									
WEST HIST MAN GIFTS	164,942	-	10,077	4,289	(5,867)	(1,832)	-	-	171,609
TOTAL INCOME RESTRICTED	164,942	-	10,077	4,289	(5,867)	(1,832)	-	-	171,609
Income Unrestricted									
OWEN B LOONEY TRUST	88,683	-	5,418	2,306	(3,154)	(985)	-	-	92,268
CASH & CASH EQUIV	43,617	-	219	-	-	-	-	-	43,835
Finance Support Reserve	47,803,746	-	3,005,864	1,235,059	(1,750,478)	-	-	-	50,294,190
System Estate Distribution	-	-	-	-	-	-	-	-	-
BIRCH ENDOWMENT	135,718	-	8,291	3,529	(4,827)	(1,507)	-	-	141,204
HURWITZ ENDOWMENT FUND	568,067	-	34,705	14,770	(20,205)	(6,309)	-	-	591,029
KINSOLVING ENDOWMENT	454,079	-	27,741	11,807	(16,150)	(5,043)	-	-	472,433
WUNDERLICH ENDOWMENT	454,029	-	27,738	11,805	(16,149)	(5,043)	-	-	472,381
Investment Income Stab Reserve	29,626,869	-	1,929,336	743,300	(1,051,838)	-	-	-	31,247,667
TOTAL INCOME UNRESTRICTED	79,174,807	-	5,039,312	2,022,575	(2,862,801)	(18,888)	-	-	83,355,005
Total Quasi Endowment Funds	79,339,749	-	5,049,389	2,026,864	(2,868,667)	(20,720)	-	-	83,526,614
Unitrust, Life Income and Charitable Gift Funds									
Charitable Gift Annuity Funds -									
CHARITABLE GFT ANNUITY RESERVE	1,719,994	-	-	-	-	-	-	-	1,719,994
TOTAL CHARITABLE GIFT ANNUITY FUNDS	1,719,994	-	-	-	-	-	-	-	1,719,994
Total Unitrust, Life Income & Charitable Gift Fund:	1,719,994	-	-	-	-	-	-	-	1,719,994
Total Endowment & Similar Funds	\$ 81,224,782	\$ 18,050	\$ 5,060,211	\$ 2,031,703	\$ (2,874,983)	\$ (22,497)	\$ -	\$ -	\$ 85,437,266

University of Missouri - System Administration
Restricted and Unrestricted Plant Funds
As of June 30, 2025

	Balance July 1, 2024	State Appropriations and State Bond Funds	Gifts and Grants	Investment & Other Income	Bond Proceeds	Deductions	Transfers In (Out)	Balance June 30, 2025
Restricted:								
Unrestricted:								
Unspecified Program	\$ 17,963,540	\$ -	\$ -	\$ 65,861	\$ -	\$ 406,732	\$ 1,075,454	\$ 18,698,123
State Hist Soc FY Even	-	-	74,918	-	-	74,918	-	-
Records Mngt Equip Reserve	133,418	-	-	-	-	-	5,000	138,418
2910 Lemone Bldg Reserve	859,632	-	-	-	-	497	58,025	917,160
GPN FEES	-	-	177,500	-	-	177,500	-	-
Unspecified Plant Projects	3,946,974	-	-	-	-	147,616	(81,275)	3,718,084
RECORDS CENTER BLDG RESERVE	867,933	-	-	-	-	-	-	867,933
Surplus Property Projects	272,199	-	-	-	-	-	-	272,199
Telepresence Plant	45,436	-	-	-	-	-	-	45,436
PS HR Expansion	505,103	-	-	-	-	-	-	505,103
Oracle DB Expansion	368,910	-	-	-	-	-	-	368,910
Equip Server Replacement/Depr	1,069,988	-	-	-	-	-	218,836	1,288,824
PS Student Admin Expansion	206,668	-	-	-	-	-	-	206,668
VP IT FIM Plant	231,410	-	-	-	-	-	-	231,410
VP IT O365 Plant	113,195	-	-	-	-	-	-	113,195
VP IT eDiscovery Plant	82,969	-	-	-	-	-	-	82,969
FORTIGATE FEES	-	-	-	-	-	2,888	-	(2,888)
TOTAL UNRESTRICTED	26,667,374	-	252,418	65,861	-	810,150	1,276,041	27,451,544
Total Unexpended Plant Funds	\$ 26,667,374	\$ -	\$ 252,418	\$ 65,861	\$ -	\$ 810,150	\$ 1,276,041	\$ 27,451,544

University of Missouri - System Administration

INVESTMENT IN PLANT CAPITAL ASSETS

For the Month Ended June 30, 2025

	Balance July 01, 2024	Additions	Deletions	Balance June 30, 2025
Capital Assets:				
Building	\$19,056,798	\$ -	\$ -	\$ 19,056,798
Land	3,840,896	-	-	\$ 3,840,896
Infrastructure	1,360,135	-	-	\$ 1,360,135
Equipment	75,419,416	970,327	(15,778)	\$ 76,373,965
Software	6,340,945	153,744	-	\$ 6,494,689
Livestock	-	-	-	\$ -
Art & Museum Objects	7,361	-	-	\$ 7,361
Library Books	-	-	-	\$ -
Construction In Progress	-	-	-	\$ -
Total Capital Assets	106,025,551	1,124,071	(15,778)	107,133,843
Less Accumulated Depreciation:				
Building	17,084,593	225,549	-	17,310,142
Infrastructure	753,794	39,543	-	793,337
Library Books	-	-	-	-
Equipment	72,967,226	950,823	(15,778)	73,902,271
Software	5,575,935	179,301	-	5,755,237
Total Accumulated Depreciation	96,381,548	1,395,217	(15,778)	97,760,987
Total Investment in Plant Capital Assets, Net	\$ 9,644,003	\$ (271,146)	\$ -	\$ 9,372,857

University of Missouri - System Administration**BONDS AND NOTES PAYABLE**

For the Year Ended June 30, 2025

	Balance July 1, 2024	Additions	Retired	Amortization	Balance June 30, 2025
Lease Financed Purchase Obligations					
UMSYS lease 405	472,215	-	(472,216)	944,431	-
Right of Use Leases	448,007	1,300,076	(222,726)	445,452	1,525,357
Subscription Obligations	5,032,673	4,254,281	(4,339,300)	8,678,600	4,947,654
Total Outstanding Debt	\$ 5,952,895	\$ 5,554,357	\$ (5,034,242)	\$ 10,068,483	\$ 6,473,011

University of Missouri - System Administration

FUNDS HELD FOR OTHERS

As of June 30, 2025

	Balance July 1, 2024	Deposits	Withdrawals	Balance June 30, 2025
ADV PROJ CLEARING	\$ -	\$ -	\$ 67	\$ (67)
Consortium for School Networki	34,385	9,797	5,918	38,264
GPN CONSORTUIM	1,295,182	1,284,739	1,413,998	1,165,923
MSAC Appropriations	320	-	-	320
Univ of Mo Special Trust	-	(25,000)	-	(25,000)
MIC Technology Accelerator	375,000	-	-	375,000
SHSMO State Appropriation	(7,078)	4,382,005	4,216,552	158,375
SHSMO Operations	(5,707)	-	-	(5,707)
SHSMO Capital Projects	1,309,087	-	-	1,309,087
SHSMO Maintenance	3,584,172	969,097	1,197,944	3,355,325
Vacation pay accrual AGEN	(190,750)	-	80,065	(270,815)
Lipscomb Loan Fd - All campus	84,917	(1)	85,778	(862)
TOTAL CUSTODIAL FUNDS	\$ 6,479,529	\$ 6,620,636	\$ 7,000,323	\$ 6,099,842

This page intentionally left blank.