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Finance 2010-11 2009-10 Data

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

Overview**Finance Overview****Purpose**

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Institution: University of Missouri-Columbia (178396)

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Finance - Public institutions

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

Finance - Public institutions**General Information****GASB-Reporting Institutions (aligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2010.)

Beginning: month/year (MMYYYY)

Month: Year:

And ending: month/year (MMYYYY)

Month: Year: **2. Audit Opinion**

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified
 Qualified (Explain in box below)
 Don't know (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?

- Business Type Activities
 Governmental Activities
 Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
 Student services
 Does not participate in intercollegiate athletics
 Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- Yes - (report endowment assets)
 No

You may use the space below to provide context for the data you've reported above.

Intercollegiate Athletics is a department.

Part A - Statement of Net Assets

Fiscal Year: July 1, 2009 - June 30, 2010

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	914,763,809	506,337,082
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	1,700,490,537	1,599,457,264
04	Other noncurrent assets CV=[A05-A31]	822,753,368	959,756,549
05	Total noncurrent assets	2,523,243,905	2,559,213,813
06	Total assets CV=(A01+A05)	3,438,007,714	3,065,550,895
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	165,484,244	163,777,157
08	Other <u>current liabilities</u> CV=(A09-A07)	267,624,380	308,356,765
09	Total current liabilities	433,108,624	472,133,922
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	697,754,613	489,500,423
11	Other noncurrent liabilities CV=(A12-A10)	1,924,402	1,603,384
12	Total noncurrent liabilities	699,679,015	491,103,807
13	Total liabilities CV=(A09+A12)	1,132,787,639	963,237,729
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	942,399,646	948,290,637
15	<u>Restricted-expendable</u>	190,675,286	190,634,722
16	<u>Restricted-nonexpendable</u>	426,116,321	391,073,224
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	746,028,822	572,314,583
18	Total net assets CV=(A06-A13)	2,305,220,075	2,102,313,166

You may use the space below to provide context for the data you've reported above.

Institution: University of Missouri-Columbia (178396)

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Part A - Statement of Net Assets (Page 2)

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	34,024,885	31,208,013
22	<u>Infrastructure</u>	187,282,650	178,049,639
23	<u>Buildings</u>	1,801,888,951	1,700,119,153
32	Equipment, including art and <u>library collections</u>	569,915,309	538,600,283
27	<u>Construction in progress</u>	103,101,240	63,570,216
	Total for Plant, Property and Equipment CV = (A21+ ... A27)	2,696,213,035	2,511,547,304
28	<u>Accumulated depreciation</u>	998,173,531	914,470,000
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	2,451,033	2,379,960

You may use the space below to provide context for the data you've reported above.

Institution: University of Missouri-Columbia (178396)

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	228,697,046	222,305,189
	Grants and contracts - operating		
02	Federal operating grants and contracts	123,956,754	119,384,235
03	State operating grants and contracts	49,248,814	38,272,871
04	Local government/private operating grants and contracts	41,968,141	43,455,724
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	41,968,141	43,455,724
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	372,747,188	354,030,419
06	<u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u>	600,237,726	576,554,873
26	<u>Sales & services of educational activities</u>	15,180,650	14,934,444
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	16,588,411	35,523,049
09	Total operating revenues	1,448,624,730	1,404,460,804

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	16,435,768	14,858,357
11	State <u>appropriations</u>	257,045,516	247,323,582
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants	17,823,870	11,359,093
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	25,023,879	28,093,280
17	<u>Investment income</u>	80,549,222	-75,422,443
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	401	0
19	Total nonoperating revenues	396,878,656	226,211,869
27	Total operating and nonoperating revenues CV=[B19+B09]	1,845,503,386	1,630,672,673
28	12-month Student FTE from E12 CV=[B28a+B28b]	28,186	
	28a Undergraduates	22,197	
	28b Graduates	5,989	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	65,476	

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	9,777,702	1,536,600
21	<u>Capital grants & gifts</u>	12,767,129	7,142,554
22	<u>Additions to permanent endowments</u>	13,043,420	13,327,247
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	35,588,251	22,006,401
25	Total all revenues and other additions CV=[B09+B19+B24]	1,881,091,637	1,652,679,074

You may use the space below to provide context for the data you've reported above.

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	1 Total amount	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	<u>Instruction</u>	275,138,998	188,441,022	43,431,760	5,801,202	15,886,938	5,301,520	16,276,556	277,045,292
02	<u>Research</u>	172,011,985	83,321,248	18,400,695	3,626,808	9,932,230	3,314,415	53,416,589	171,907,552
03	<u>Public service</u>	110,884,835	56,302,929	14,500,275	2,337,965	6,402,657	2,136,586	29,204,423	114,448,892
05	<u>Academic support</u>	72,549,422	40,017,032	10,257,012	1,529,677	4,189,112	1,397,920	15,158,669	71,409,168
06	<u>Student services</u>	33,038,428	17,556,392	4,463,347	696,603	1,907,688	636,601	7,777,797	31,367,408
07	<u>Institutional support</u>	13,605,863	38,915,553	10,393,896	286,874	785,623	262,165	-37,038,248	18,761,410
08	<u>Operation & maintenance of plant</u> (see instructions)	0	17,101,487	4,747,464	-34,804,443	2,052,946	685,074	10,217,472	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	26,048,000						26,048,000	24,036,000
11	<u>Auxiliary enterprises</u>	368,991,131	172,615,732	33,757,540	7,780,039	21,306,101	7,109,911	126,421,808	350,642,978
12	<u>Hospital services</u>	604,482,012	225,069,070	63,234,329	12,745,275	34,903,698	11,647,470	256,882,170	580,702,583
13	<u>Independent operations</u>	0	0	0	0	0	0	0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	1,434,053	11,533	11,483	0	1,475	491	1,409,071	1,659,215
19	Total expenses & deductions	1,678,184,727	839,351,998	203,197,801	0	97,368,468	32,492,153	505,774,307	1,641,980,498
	Prior year amount	1,641,980,498	820,616,680	199,901,984		86,437,015	24,687,821	510,336,998	
20	12-month Student FTE from E12 CV=[C20a+C20b]	28,186							
	20a Undergraduates	22,197							
	20b Graduates	5,989							
21	Total expenses and deductions per student FTE CV=[C19/C20]	59,540							

You may use the space below to provide context for the data you've reported above.

Institution: University of Missouri-Columbia (178396)

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Part D - Summary of Changes In Net Assets

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	1,881,091,637	1,652,679,074
02	Total expenses & deductions (from C19)	1,678,184,727	1,641,980,498
03	Change in net assets during year CV=(D01-D02)	202,906,910	10,698,576
04	Net assets beginning of year	2,102,313,166	2,078,280,136
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	-1	13,334,454
06	Net assets end of year (from A18)	2,305,220,075	2,102,313,166

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	17,823,870	11,359,093
02	<u>Other federal grants</u>	8,273,631	7,353,423
03	<u>Grants by state government</u>	12,090,699	13,465,708
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	9,913,992	6,320,634
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	66,453,529	65,450,697
07	Total gross scholarships and fellowships	114,555,721	103,949,555
<u>Discounts and Allowances</u>			
08	<u>Discounts & allowances applied to tuition & fees</u>	82,591,672	75,222,719
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises</u> CV= (E10-E08)	5,916,049	4,690,836
10	Total discounts & allowances CV=(E07-E11)	88,507,721	79,913,555
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	26,048,000	24,036,000

You may use the space below to provide context for the data you've reported above.

Institution: University of Missouri-Columbia (178396)

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Part H - Details of Endowment Assets

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	469,885,193	550,622,671
02	Value of <u>endowment assets</u> at the end of the fiscal year	510,554,667	469,885,193

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2009 - June 30, 2010

Amount

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	311,288,718	311,288,718			
02 Sales and services	994,019,855	14,858,004	378,663,237	600,237,726	260,888
03 Federal grants/contracts (excludes Pell Grants)	123,956,754	119,133,984	0	0	4,822,770
Revenue from the state government:					
04 State appropriations, current & capital	266,823,218	208,471,386	0	29,677,836	28,673,996
05 State grants and contracts	0	0	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	0	0	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	92,802,569				
10 Interest earnings	31,624,144				
11 Dividend earnings	0				
12 Realized capital gains	15,352,369				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2009 - June 30, 2010

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	839,313,366	405,455,996	172,615,732	225,069,070	36,172,568
02 Employee benefits, total	203,115,708	96,420,802	33,757,540	63,234,329	9,703,037
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	507,461,635	112,975,246	126,421,611	256,882,171	11,182,607
Capital outlay:					
05 Construction	140,451,296	80,166,982	0	60,284,314	0
06 Equipment purchases	47,919,515	17,335,296	0	30,526,656	57,563
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	32,492,153				
09 Scholarships/fellowships	114,555,721	114,555,721			

You may use the space below to provide context for the data you've reported above.

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Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2009 - June 30, 2010

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	634,812,016
02 Long-term debt issued during fiscal year	229,120,985
03 Long-term debt retired during fiscal year	21,779,298
04 Long-term debt outstanding at end of fiscal year	842,153,703
05 Short-term debt outstanding at beginning of fiscal year	18,465,564
06 Short-term debt outstanding at end of fiscal year	21,085,154

You may use the space below to provide context for the data you've reported above.

Institution: University of Missouri-Columbia (178396)

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Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2009 - June 30, 2010

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	15,210,524
08 Total cash and security assets held at end of fiscal year in bond funds	89,937,442
09 Total cash and security assets held at end of fiscal year in all other funds	1,357,180,385

You may use the space below to provide context for the data you've reported above.

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the ExPT and sent to your institution's CEO in November 2011.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$228,697,046	25%	\$8,114
Government appropriations	\$273,481,284	30%	\$9,703
Government grants and contracts	\$191,029,438	21%	\$6,777
Private gifts, grants, and contracts	\$66,992,020	7%	\$2,377
Investment income	\$80,549,222	9%	\$2,858
Other core revenues	\$67,357,713	7%	\$2,390
Total core revenues	\$908,106,723	100%	\$32,218
Total revenues	\$1,881,091,637		\$66,739

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$275,138,998	39%	\$9,762
Research	\$172,011,985	24%	\$6,103
Public service	\$110,884,835	16%	\$3,934
Academic support	\$72,549,422	10%	\$2,574
Institutional support	\$13,605,863	2%	\$483
Student services	\$33,038,428	5%	\$1,172
Other core expenses	\$27,482,053	4%	\$975
Total core expenses	\$704,711,584	100%	\$25,002
Total expenses	\$1,678,184,727		\$59,540

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	28,186

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

Explanation Report

There are no explanations for selected survey and institution

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