

IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022
User ID: 29C0011

Finance 2021-22

2020-21 Data

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

Overview

Overview

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

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2021-22:

- There are no changes to the 2021-22 collection.

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 (877) 225-2568**.

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

Finance - Public Institutions' Reporting Standard

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-System Office (178439)

User ID: 29C0011

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- 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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

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 OR in progress (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

a) 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)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- ☐ Sales and services of educational activities
- ☐ Sales and services of auxiliary enterprises
- ☒ Does not have intercollegiate athletics revenue
- ☐ Other (specify in box below)

5. Endowment Assets

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

- ☐ No
- ☒ Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☐ No
- ☒  Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☐ No
☒ Yes


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2020 - June 30, 2021			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line no.		Current year amount	Prior year amount
<u>Assets</u>			
01	Total <u>current assets</u>	1,519,314,934	1,769,270,228
31	Depreciable <u>capital assets</u> , net of depreciation	16,079,492	6,681,650
04	Other noncurrent assets CV=[A05-A31]	2,871,900,361	2,265,771,985
05	Total <u>noncurrent assets</u>	2,887,979,853	2,272,453,635
06	Total assets CV=(A01+A05)	4,407,294,787	4,041,723,863
19	<u>Deferred outflows of resources</u>	24,131,371	38,273,841
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	16,289,112	208,238,041
08	Other current liabilities CV=(A09-A07)	2,938,007,710	2,908,589,306
09	Total <u>current liabilities</u>	2,954,296,822	3,116,827,347
10	<u>Long-term debt</u>	251,991,069	0
11	Other noncurrent liabilities CV=(A12-A10)	93,553,858	184,791,811
12	Total <u>noncurrent liabilities</u>	345,544,927	184,791,811
13	Total liabilities CV=(A09+A12)	3,299,841,749	3,301,619,158
20	<u>Deferred inflows of resources</u>	22,711,384	3,766,099
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	<input checked="" type="checkbox"/> -133,182,615	-114,455,905
15	<u>Restricted-expendable</u>	15,960,923	18,311,666
16	<u>Restricted-nonexpendable</u>	116,874,543	72,597,892
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	1,109,220,174	798,158,794
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	1,108,873,025	774,612,447


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Institution: University of Missouri-System Office (178439)

User ID: 29C0011

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	3,840,895	3,840,895
22	<u>Infrastructure</u>	1,360,135	121,051,283
23	<u>Buildings</u>	21,493,515	21,493,515
32	Equipment, including art and <u>library collections</u>	77,716,677	76,073,144
27	<u>Construction in progress</u>	0	0
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	104,411,222	222,458,837
28	<u>Accumulated depreciation</u>	100,503,817	122,372,690
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	12,172,087	12,172,087


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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2020 - June 30, 2021			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	<input checked="" type="checkbox"/> <input type="text" value="390,356,272"/>	125,306,577
02	Total expenses and deductions for this institution AND all of its child institutions	<input type="text" value="56,095,694"/>	106,423,197
03	Change in net position during year CV=(D01-D02)	334,260,578	18,883,380
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	<input type="text" value="774,612,447"/>	-304,049,958
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	1,059,779,025
06	Net position end of year for this institution AND all of its child institutions (from A18)	1,108,873,025	774,612,447

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Institution: University of Missouri-System Office (178439)

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Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating</u> Revenues			
01	<u>Tuition and fees</u> , after deducting <u>discounts and allowances</u>	0	0
Grants and contracts - operating			
02	Federal operating grants and contracts	0	511,670
03	State operating grants and contracts	0	0
04	Local government/private operating grants and contracts	105,738	0
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	105,738	0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	22,959,950	21,456,479
26	<u>Sales and services of educational activities</u>	1,028,717	691,337
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	3,409,252	0
09	Total operating revenues	27,503,657	22,659,486

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Part B - Revenues by Source (2)


Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating</u> Revenues			
10	Federal <u>appropriations</u>	9,888,744	9,871,446
11	State <u>appropriations</u>	19,596,480	20,078,498
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	884,755	0
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts</u> , including <u>contributions from affiliated organizations</u>	226,129	111,275
17	<u>Investment income</u>	276,098,975	3,525,696
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	27,774,329	27,503,099
19	Total nonoperating revenues	334,469,412	61,090,014
27	Total operating and nonoperating revenues CV=[B19+B09]	361,973,069	83,749,500
28	<u>12-month Student FTE from E12</u>		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

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Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	0	0
21	<u>Capital grants and gifts</u>	5,020,000	2,205,163
22	<u>Additions to permanent endowments</u>	23,363,203	39,351,914
23	Other revenues and additions CV =[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV =[B25-(B9+B19)]	28,383,203	41,557,077
25	Total all revenues and other additions	<input checked="" type="checkbox"/> 390,356,272	125,306,577

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Part C-1 - Expenses by Functional Classification


Fiscal Year: July 1, 2020 - June 30, 2021					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	7,257,977	<input type="text" value="0"/>	0
02	<u>Research</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	1,942,707	<input type="text" value="0"/>	0
03	<u>Public service</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	1,658,643	<input type="text" value="0"/>	0
05	<u>Academic support</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	1,586,069	<input type="text" value="0"/>	0
06	<u>Student services</u>	<input type="text" value="2,995,217"/>	3,433,454	<input type="text" value="0"/>	0
07	<u>Institutional support</u>	<input type="text" value="4,299,769"/>	4,446,915	<input type="text" value="1,720,132"/>	0
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	<input type="text" value="0"/>	0		
11	<u>Auxiliary enterprises</u>	<input type="text" value="28,598,796"/>	26,513,778	<input type="text" value="5,331,415"/>	5,567,204
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	20,201,912	59,583,654	0	0
19	Total expenses and deductions	<input type="text" value="56,095,694"/>	106,423,197	<input type="text" value="7,051,547"/>	5,567,204

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Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	7,051,547	5,567,204
19-3	<u>Benefits</u>	<input checked="" type="checkbox"/> 2,001,649	16,272,035
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	5,057,374	3,686,775
19-5	<u>Depreciation</u>	<input checked="" type="checkbox"/> 0	0
19-6	<u>Interest</u>	3,192,818	2,737,255
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	<input checked="" type="checkbox"/> 38,792,306	78,159,928
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	56,095,694	106,423,197
20-1	<u>12-month Student FTE (from E12 survey)</u>		
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]		


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Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="1,700,615"/>	6,864,952
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="5,708,878"/>	31,345,117
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="15,828,357"/>	425,125
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="2,543,731"/>	10,767,269


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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="-1,102,175"/>	22,356
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="5,423,058"/>	10,384,528
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="6,139,880"/>	3,015,987
08	Deferred outflows related to OPEB	<input type="text" value="511,856"/>	648,815


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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2020 - June 30, 2021			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	212,887,431	209,618,492
02	Value of endowment net assets at the end of the fiscal year	291,400,273	212,887,431
03	Change in value of endowment net assets CV =[H02-H01]	78,512,842	3,268,939
03a	New gifts and additions	5,320	711,293
03b	Endowment net investment return	88,968,297	2,022,699
03c	Spending distribution for current use	-7,952,080	-8,279,803
03d	Other CV =[H03-(H03a+H03b+H03c)]	-2,508,695	8,814,750


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Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Description (If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)		Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/>	98,004,956	25,395,800
02	Operating revenues + nonoperating revenues	<input checked="" type="checkbox"/>	106,644,767	45,442,923
03	Change in net position		299,382,313	-15,456,299
04	Net position		774,612,447	786,520,304
05	Expendable net assets		1,158,727,714	805,228,497
06	Plant-related debt		268,280,181	208,238,041
07	Total expenses	<input checked="" type="checkbox"/>	155,849,203	72,227,425


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Institution: University of Missouri-System Office (178439)

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Source and type		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	Tuition and fees	0	0			
02	Sales and services	23,988,667	1,028,717	22,959,950		0
03	Federal grants/contracts (excludes Pell Grants)	0	0	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	19,596,480	19,596,480	0	0	0
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, NOT including capital grants	23,695,070				
10	Interest earnings	48,408,679				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	25,598,889				


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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Category		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)
02	Employee benefits, total	2,001,649	<input type="text" value="0"/>	<input type="text" value="2,001,649"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
03	Payment to state retirement funds (may be included in line 02 above)	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
04	Current expenditures including salaries	23,335,174	<input type="text" value="8,642,881"/>	<input type="text" value="14,692,293"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Capital outlays						
05	Construction	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
06	Equipment purchases	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Land purchases	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Interest on debt outstanding, all funds and activities	<input type="text" value="3,192,818"/>				


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Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2020 - June 30, 2021		
Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	208,238,041
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	-60,042,139
04	Long-term debt outstanding at end of fiscal year	268,280,180
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0


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Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2020 - June 30, 2021		
Assets		
Category		Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="1,651,891,604"/>

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Institution: University of Missouri-System Office (178439)

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Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:					
<input checked="" type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name:		<input type="text" value="Randy Sade"/>			
Email:		<input type="text" value="SadeR@umsystem.edu"/>			

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text" value="3.00"/>	Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>					
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data	
Your office	<input type="text" value="1.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="2.50"/> hours	<input type="text" value="6.00"/> hours	
Other offices	<input type="text" value="12.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="5.00"/> hours	<input type="text" value="10.00"/> hours	

Institution: University of Missouri-System Office (178439)

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 [Data Center](#) and sent to your institution's CEO in November 2021.

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	\$0	0%	N/A
State appropriations	\$19,596,480	5%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$884,755	0%	N/A
Private gifts, grants, and contracts	\$331,867	0%	N/A
Investment income	\$276,098,975	75%	N/A
Other core revenues	\$70,484,245	19%	N/A
Total core revenues	\$367,396,322	100%	N/A
Total revenues	\$390,356,272	N/A	N/A

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$0	0%	N/A
Research	\$0	0%	N/A
Public service	\$0	0%	N/A
Academic support	\$0	0%	N/A
Institutional support	\$4,299,769	16%	N/A
Student services	\$2,995,217	11%	N/A
Other core expenses	\$20,201,912	73%	N/A
Total core expenses	\$27,496,898	100%	N/A
Total expenses	\$56,095,694	N/A	N/A

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value

	Calculated value
FTE enrollment	

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 clock hours). All doctor's degree students are reported as graduate students.

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is not expected to be negative. Please correct your data or explain. (Error #5230)	Explanation	Yes	
Reason	The negative balance on line 14 is due to System Office (University Bank) holds the external and internal debt for capital projects.			
Screen: Changes to Net Position				
Screen Entry	The amount reported is outside the expected range of between 62,653,289 and 187,959,865 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase is due to investment gains as well as increase state appropriations and Federal grant money. The increases from the previous year are mostly related to recognizing differences between projected and actual earnings on plan investments. In 2020 we experienced large investment losses during the height of the pandemic, but in 2021 those balances were regained and investment gains continued to rise past pre-pandemic balances. Primarily, it was due to changes in the market.			
Screen: Revenues Part 3				
Screen Entry	The calculated amount of total all revenues and other additions in Part B, line 25 (390,356,272) is outside the expected range of between 62,653,289 and 187,959,865 when compared with the prior year value. Please correct your data or explain. (Error #5165)	Explanation	Yes	
Reason	Increase is due to investment gains as well as increase state appropriations and Federal grant money. The increases from the previous year are mostly related to recognizing differences between projected and actual earnings on plan investments. In 2020 we experienced large investment losses during the height of the pandemic, but in 2021 those balances were regained and investment gains continued to rise past pre-pandemic balances. Primarily, it was due to changes in the market.			
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 3,628,989 and 10,886,965 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	System Office doesn't have any expenses that hit those categories and is fully spread to campuses, so the change rests at System Office. In 2020 after spreading Pension and OPEB there were remaining expenses. In 2021, after spreading the positive impact of Pension & OPEB there were credit amounts remaining in the System Office (System-wide) expense Matrix.			
Screen Entry	The amount reported is outside the expected range of between 971,354 and 2,914,060 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	System Office doesn't have any expenses that hit those categories and is fully spread to campuses, so the change rests at System Office. In 2020 after spreading Pension and OPEB there were remaining expenses. In 2021, after spreading the positive impact of Pension & OPEB there were credit amounts remaining in the System Office (System-wide) expense Matrix.			
Screen Entry	The amount reported is outside the expected range of between 829,322 and 2,487,964 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	System Office doesn't have any expenses that hit those categories and is fully spread to campuses, so the change rests at System Office. In 2020 after spreading Pension and OPEB there were remaining expenses. In 2021, after spreading the positive impact of Pension & OPEB there were credit amounts remaining in the System Office (System-wide) expense Matrix.			
Screen Entry	The amount reported is outside the expected range of between 793,035 and 2,379,103 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	System Office doesn't have any expenses that hit those categories and is fully spread to campuses, so the change rests at System Office. In 2020 after spreading Pension and OPEB there were remaining expenses. In 2021, after spreading the positive impact of Pension & OPEB there were credit amounts remaining in the System Office (System-wide) expense Matrix.			
Screen: Expenses Part 2				
Perform Edits	The total amount of depreciation expenses reported in Part C (line 19, column 5) is expected to be greater than zero. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5198)	Fatal	Yes	
Reason	Overridden by administrator. System office does not hold any depreciable capital assets. RD			
Related Screens	Expenses Part 2			

Perform Edits	Other natural expense category should not account for more than 60% of total expenses. Please correct your data or explain. (Error #5280)	Explanation	Yes	
Reason	Greater percentage of natural expense is due to the System Office having no instructional or faculty related expenses.			
Related Screens	Expenses Part 1, Expenses Part 2			
Screen Entry	The amount reported is outside the expected range of between 8,136,018 and 24,408,052 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	System Office doesn't have any expenses that hit those categories and is fully spread to campuses, so the change rests at System Office. In 2020 after spreading Pension and OPEB there were remaining expenses. In 2021, after spreading the positive impact of Pension & OPEB there were credit amounts remaining in the System Office (System-wide) expense Matrix. Consistent with other units, this negative expense in total (-\$24MM) was moved to Schedule B leaving \$0 balances in those categories across the three units.			

Screen: Pension Information

Screen Entry	The amount reported is outside the expected range of between 4,462,219 and 9,267,685 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Figure is based off our actuarial reports for the year which consider a variety of factors, but the main reason for changes in question are increases from the previous year are mostly related to recognizing differences between projected and actual earnings on plan investments. In 2020 we experienced large investment losses during the height of the pandemic, but in 2021 those balances were regained and investment gains continued to rise past pre-pandemic balances. Primarily, it was due to changes in the market.			
Screen Entry	The amount reported is outside the expected range of between 20,374,327 and 42,315,907 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Figure is based off our actuarial reports for the year which consider a variety of factors, but the main reason for changes in question are increases from the previous year are mostly related to recognizing differences between projected and actual earnings on plan investments. In 2020 we experienced large investment losses during the height of the pandemic, but in 2021 those balances were regained and investment gains continued to rise past pre-pandemic balances. Primarily, it was due to changes in the market.			
Screen Entry	The amount reported is outside the expected range of between 276,332 and 573,918 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Figure is based off our actuarial reports for the year which consider a variety of factors, but the main reason for changes in question are increases from the previous year are mostly related to recognizing differences between projected and actual earnings on plan investments. In 2020 we experienced large investment losses during the height of the pandemic, but in 2021 those balances were regained and investment gains continued to rise past pre-pandemic balances. Primarily, it was due to changes in the market.			
Screen Entry	The amount reported is outside the expected range of between 6,998,725 and 14,535,813 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Figure is based off our actuarial reports for the year which consider a variety of factors, but the main reason for changes in question are increases from the previous year are mostly related to recognizing differences between projected and actual earnings on plan investments. In 2020 we experienced large investment losses during the height of the pandemic, but in 2021 those balances were regained and investment gains continued to rise past pre-pandemic balances. Primarily, it was due to changes in the market.			

Screen: OPEB Information

Screen Entry	The amount reported is outside the expected range of between 14,532 and 30,180 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Figure is based off our actuarial reports for the year which consider a variety of factors, but the main reason for changes in question are increases from the previous year are mostly related to recognizing differences between projected and actual earnings on plan investments. In 2020 we experienced large investment losses during the height of the pandemic, but in 2021 those balances were regained and investment gains continued to rise past pre-pandemic balances. Primarily, it was due to changes in the market.			
Screen Entry	The amount reported is outside the expected range of between 6,749,944 and 14,019,112 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Figure is based off our actuarial reports for the year which consider a variety of factors, but the main reason for changes in question are increases from the previous year are mostly related to recognizing differences between projected and actual earnings on plan investments. In 2020 we experienced large investment losses during the height of the pandemic, but in 2021 those balances were regained and investment gains continued to rise past pre-pandemic balances. Primarily, it was due to changes in the market.			
Screen Entry	The amount reported is outside the expected range of between 1,960,392 and 4,071,582 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Figure is based off our actuarial reports for the year which consider a variety of factors, but the main reason for changes in question are increases from the previous year are mostly related to recognizing differences between projected and actual earnings on plan investments. In 2020 we experienced large investment losses during the height of the pandemic, but in 2021 those balances were regained and investment gains continued to rise past pre-pandemic balances. Primarily, it was due to changes in the market.			

Screen: Financial Health

Screen Entry	The amount reported is outside the expected range of between 12,697,900 and 38,093,700 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
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Reason	Increase is due to investment gains as well as increase state appropriations and Federal grant money. The increases from the previous year are mostly related to recognizing differences between projected and actual earnings on plan investments. In 2020 we experienced large investment losses during the height of the pandemic, but in 2021 those balances were regained and investment gains continued to rise past pre-pandemic balances. Primarily, it was due to changes in the market.			
Screen Entry	The amount reported is outside the expected range of between 22,721,462 and 68,164,384 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase is due to investment gains as well as increase state appropriations and Federal grant money. The increases from the previous year are mostly related to recognizing differences between projected and actual earnings on plan investments. In 2020 we experienced large investment losses during the height of the pandemic, but in 2021 those balances were regained and investment gains continued to rise past pre-pandemic balances. Primarily, it was due to changes in the market.			
Screen Entry	The amount reported is outside the expected range of between 36,113,713 and 108,341,137 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase is due to investment gains as well as increase state appropriations and Federal grant money. The increases from the previous year are mostly related to recognizing differences between projected and actual earnings on plan investments. In 2020 we experienced large investment losses during the height of the pandemic, but in 2021 those balances were regained and investment gains continued to rise past pre-pandemic balances. Primarily, it was due to changes in the market.			