

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.

There have been no changes to the 2013-14 Finance data collection from the 2012-13 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 1-877-225-2568**.

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

Finance - Public institutions

Reporting Standard

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

- | | |
|----------------------------------|---|
| <input checked="" type="radio"/> | GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35 |
| <input type="radio"/> | 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, 2013.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2012"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2013"/>

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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/> Qualified (Explain in box below)	<input type="radio"/> 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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> 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?

<input type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input type="radio"/> Does not participate in intercollegiate athletics
<input checked="" type="radio"/> Other (specify in box below)

5. Endowment Assets

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

<input checked="" type="radio"/> Yes - (report endowment assets)
<input type="radio"/> No

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

Intercollegiate Athletics is a department.

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

Part A - Statement of Financial Position

Fiscal Year: July 1, 2012 - June 30, 2013

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>Current Assets</u>		
01	Total <u>current assets</u>	901,906,620	977,259,536
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	1,980,461,744	1,918,063,300
04	Other noncurrent assets CV=[A05-A31]	1,116,182,301	979,296,938
05	Total noncurrent assets	3,096,644,045	2,897,360,238
06	Total assets CV=(A01+A05)	3,998,550,665	3,874,619,774
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	26,898,746	85,526,069
08	Other <u>current liabilities</u> CV=(A09-A07)	299,087,477	310,300,529
09	Total current liabilities	325,986,223	395,826,598
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	904,680,978	885,930,204
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total noncurrent liabilities	904,680,978	885,930,204
13	Total liabilities CV=(A09+A12)	1,230,667,201	1,281,756,802
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	1,132,613,816	996,760,980
15	<u>Restricted-expendable</u>	247,599,374	227,258,279
16	<u>Restricted-nonexpendable</u>	543,270,853	486,505,002
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	844,399,421	882,338,711
18	Total net assets CV=(A06-A13)	2,767,883,464	2,592,862,972

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

Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	40,615,018	40,549,968
22	<u>Infrastructure</u>	273,710,547	237,859,010
23	<u>Buildings</u>	2,155,949,075	1,956,678,214
32	Equipment, including art and <u>library collections</u>	676,333,562	636,959,486
27	<u>Construction in progress</u>	105,191,684	220,657,438
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	3,251,799,886	3,092,704,116
28	<u>Accumulated depreciation</u>	1,274,158,864	1,177,439,498
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	2,820,721	2,798,682

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

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2012 - June 30, 2013

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	23,294,042	24,161,585
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	6,730,543	6,616,798
03	<u>Grants by state government</u>	10,278,012	9,398,100
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	11,957,462	22,066,967
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	91,136,973	75,559,917
07	Total gross scholarships and fellowships	143,397,032	137,803,367
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	105,367,595	101,021,075
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	6,509,437	6,275,293
10	Total discounts and allowances CV=(E08+E09)	111,877,032	107,296,368
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	31,520,000	30,506,999

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

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition and fees, after deducting discounts & allowances</u>	311,243,320	278,532,096
	Grants and contracts - operating		
02	Federal operating grants and contracts	128,179,615	125,583,640
03	State operating grants and contracts	37,360,313	37,827,238
04	Local government/private operating grants and contracts	47,039,763	46,334,677
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	47,039,763	46,334,677
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	424,594,591	395,267,125
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	705,836,356	656,903,319
26	<u>Sales and services of educational activities</u>	16,523,909	16,726,389
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	34,446,552	35,984,225
09	Total operating revenues	1,705,224,419	1,593,158,709

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	Federal <u>appropriations</u>	18,693,426	17,761,640
11	State <u>appropriations</u>	205,495,871	202,775,718
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	23,294,042	24,161,585
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	37,983,422	58,688,314
17	<u>Investment income</u>	87,542,189	14,751,332
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	178,691	2,434,971
19	Total nonoperating revenues	373,187,641	320,573,560
27	Total operating and nonoperating revenues CV=[B19+B09]	2,078,412,060	1,913,732,269
28	<u>12-month Student FTE from E12</u>	30,865	30,013
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	67,339	63,763

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	745,316	936,369
21	<u>Capital grants and gifts</u>	16,596,264	6,476,306
22	<u>Additions to permanent endowments</u>	25,834,461	17,708,790
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	42,316,001
24	Total other revenues and additions	43,176,041	67,437,466
25	Total all revenues and other additions CV=[B09+B19+B24]	2,121,588,101	1,981,169,735

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

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2012 - June 30, 2013

Report Total Operating AND Nonoperating Expenses in this section

		1	2	3	4	5	6	7	8
Line No.	Description	Total amount	<u>Salaries and wages</u>	<u>Employee fringe benefits</u>	<u>Operation and maintenance of plant</u>	<u>Depreciation</u>	<u>Interest</u>	All other	PY Total Amount
	Expenses and Deductions								
01	<u>Instruction</u>	331,848,441	218,886,014	58,949,914	5,419,317	19,486,880	4,720,142	24,386,174	319,116,510
02	<u>Research</u>	164,223,719	78,399,404	19,185,203	2,681,888	9,643,583	2,335,883	51,977,758	160,685,186
03	<u>Public service</u>	118,525,832	57,529,349	16,514,470	1,935,610	6,960,101	1,685,886	33,900,416	110,367,939
05	<u>Academic support</u>	85,376,132	44,434,920	13,440,524	1,394,252	5,013,477	1,214,372	19,878,587	75,181,572
06	<u>Student services</u>	38,911,006	20,054,347	5,852,318	635,444	2,284,941	553,462	9,530,494	36,444,460
07	<u>Institutional support</u>	43,984,635	30,686,040	9,371,791	718,300	2,582,876	625,628	0	61,693,991
08	<u>Operation and maintenance of plant</u> (see instructions)	0	21,850,947	7,085,665	-31,254,342	1,865,794	451,936	0	0
10	<u>Scholarships and fellowships expenses, excluding discounts and allowances</u> (from E11)	31,520,000						31,520,000	30,506,999
11	<u>Auxiliary enterprises</u>	438,113,109	206,392,789	47,103,176	7,154,694	25,726,978	6,231,628	145,503,844	406,807,184
12	<u>Hospital services</u>	692,856,826	238,072,303	77,368,281	11,314,837	40,686,096	9,855,049	315,560,260	675,710,331
13	<u>Independent operations</u>	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	1,207,907	0	0	0	0	0	1,207,907	873,151
19	Total expenses and deductions	1,946,567,607	916,306,113	254,871,342	0	114,250,726	27,673,986	633,465,440	1,877,387,323
	Prior year amount	1,877,387,323	904,405,169	235,109,152		105,679,051	33,977,972	598,215,979	
20	12-month Student FTE from E12	30,865							30,013
21	Total expenses and deductions per student FTE CV= [C19/C20]	63,067							62,552

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

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	2,121,588,101	1,981,169,735
02	Total expenses and deductions (from C19)	1,946,567,607	1,877,387,323
03	Change in net position during year CV=(D01-D02)	175,020,494	103,782,412
04	Net position beginning of year	2,592,862,972	2,489,080,561
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-2	-1
06	Net position end of year (from A18)	2,767,883,464	2,592,862,972

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

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Value of Endowment Assets	<u>Market Value</u>	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	624,381,837	586,413,339
02	Value of <u>endowment assets</u> at the end of the fiscal year	692,852,905	624,381,837

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

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

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	416,610,915	416,610,915			
02	Sales and services	1,153,372,299	16,010,260	431,104,028	705,836,356	421,655
03	Federal grants/contracts (excludes Pell Grants)	128,179,615	122,295,597	0	0	5,884,018
Revenue from the state government:						
04	State appropriations, current & capital	206,241,187	171,132,609	0	10,027,740	25,080,838
05	State grants and contracts	37,360,313	24,299,216	0	73,537	12,987,560
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	127,453,909				
10	Interest earnings	29,738,206				
11	Dividend earnings	0				
12	Realized capital gains	17,074,953				

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

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

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	916,349,020	436,955,856	206,392,789	238,072,303	34,928,072
02 Employee benefits, total	254,810,517	119,652,988	47,103,176	77,368,281	10,686,072
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	636,841,430	165,325,007	145,503,071	315,560,260	10,453,092
Capital outlay:					
05 Construction	105,513,376	45,153,211	0	60,360,165	0
06 Equipment purchases	48,275,130	14,804,980	0	33,470,150	0
07 Land purchases	65,065	65,065	0	0	0
08 Interest on debt outstanding, all funds and activities	27,673,987				
09 Scholarships/fellowships	143,397,032	143,397,032			

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

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2012 - June 30, 2013

Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	971,456,271
02	Long-term debt issued during fiscal year	561,536
03	Long-term debt retired during fiscal year	40,438,084
04	Long-term debt outstanding at end of fiscal year	931,579,723
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2012 - June 30, 2013

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	23,130,394
09 Total cash and security assets held at end of fiscal year in all other funds	1,623,147,581

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 [Data Center](#) and sent to your institution's CEO in November 2014.

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	\$311,243,320	31%	\$10,084
Government appropriations	\$224,189,297	23%	\$7,264
Government grants and contracts	\$188,833,970	19%	\$6,118
Private gifts, grants, and contracts	\$85,023,185	9%	\$2,755
Investment income	\$87,542,189	9%	\$2,836
Other core revenues	\$94,325,193	10%	\$3,056
Total core revenues	\$991,157,154	100%	\$32,113
Total revenues	\$2,121,588,101		\$68,738

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	\$331,848,441	41%	\$10,752
Research	\$164,223,719	20%	\$5,321
Public service	\$118,525,832	15%	\$3,840
Academic support	\$85,376,132	10%	\$2,766
Institutional support	\$43,984,635	5%	\$1,425
Student services	\$38,911,006	5%	\$1,261
Other core expenses	\$32,727,907	4%	\$1,060
Total core expenses	\$815,597,672	100%	\$26,425
Total expenses	\$1,946,567,607		\$63,067

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	30,865

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.

Institution: University of Missouri-Columbia (178396)
Edit Report

User ID: 29C0011

Finance

University of Missouri-Columbia (178396)

There are no errors for the selected survey and institution.