

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-Columbia (178396)

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-Columbia (178396)

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-Columbia (178396)

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-Columbia (178396)

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>	1,746,680,722	1,275,078,205
31	Depreciable <u>capital assets</u> , net of depreciation	2,559,971,377	2,493,467,415
04	Other noncurrent assets CV=[A05-A31]	1,449,614,360	1,478,927,298
05	Total <u>noncurrent assets</u>	4,009,585,737	3,972,394,713
06	Total assets CV=(A01+A05)	5,756,266,459	5,247,472,918
19	<u>Deferred outflows of resources</u>	152,006,360	341,990,610
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	53,495,294	58,082,876
08	Other current liabilities CV=(A09-A07)	225,829,212	213,968,978
09	Total <u>current liabilities</u>	279,324,506	272,051,854
10	<u>Long-term debt</u>	1,045,526,185	1,103,932,097
11	Other noncurrent liabilities CV=(A12-A10)	475,260,655	1,138,117,075
12	Total <u>noncurrent liabilities</u>	1,520,786,840	2,242,049,172
13	Total liabilities CV=(A09+A12)	1,800,111,346	2,514,101,026
20	<u>Deferred inflows of resources</u>	514,082,247	95,814,253
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	1,461,471,937	1,332,040,424
15	<u>Restricted-expendable</u>	420,371,928	316,002,461
16	<u>Restricted-nonexpendable</u>	1,088,134,942	847,342,346
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	624,100,419	484,163,018
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	3,594,079,226	2,979,548,249


 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-Columbia (178396)

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>	43,683,608	43,683,608
22	<u>Infrastructure</u>	339,610,222	348,680,005
23	<u>Buildings</u>	3,142,172,772	3,056,222,696
32	Equipment, including art and <u>library collections</u>	837,066,527	806,039,209
27	<u>Construction in progress</u>	205,363,285	132,641,912
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	4,567,896,414	4,387,267,430
28	<u>Accumulated depreciation</u>	2,073,821,798	1,954,752,361
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	65,896,761	60,952,346


 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-Columbia (178396)

User ID: 29C0011

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	3,235,584,983	2,581,578,983
02	Total expenses and deductions for this institution AND all of its child institutions	2,621,054,005	2,613,606,757
03	Change in net position during year CV=(D01-D02)	614,530,978	-32,027,774
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	2,979,548,249	3,783,088,616
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-1	-771,512,593
06	Net position end of year for this institution AND all of its child institutions (from A18)	3,594,079,226	2,979,548,249


 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-Columbia (178396)

User ID: 29C0011

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 2021			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	23,794,144	22,520,477
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	13,869,495	12,688,099
03	<u>Grants by state government</u>	16,180,900	16,209,701
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	31,399,153	33,514,304
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	135,383,643	119,682,467
07	Total revenue that funds scholarships and fellowships	220,627,335	204,615,048
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	155,226,202	145,978,541
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	11,659,133	12,817,507
10	Total discounts and allowances CV=(E08+E09)	166,885,335	158,796,048
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.	53,742,000	45,819,000

 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-Columbia (178396)

User ID: 29C0011

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	16,740,784	16,066,787	0	0	16,740,784	16,066,787
13	Other federal grants (Do NOT include FDSL amounts)	9,758,125	9,052,072	0	0	9,758,125	9,052,072
14	Grants by state government	11,384,354	11,564,489	0	0	11,384,354	11,564,489
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	22,091,421	23,910,114	0	0	22,091,421	23,910,114
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	95,251,518	85,385,079	11,659,133	12,817,507	106,910,651	98,202,586
18	Total (from Part E1 line 8, 9 and 10)	155,226,202	145,978,541	11,659,133	12,817,507	166,885,335	158,796,048

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

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 & allowances</u>	294,101,415	286,624,253
Grants and contracts - operating			
02	Federal operating grants and contracts	132,159,862	128,211,631
03	State operating grants and contracts	57,628,796	53,800,589
04	Local government/private operating grants and contracts	57,046,815	52,518,401
04a	Local government operating grants and contracts	5,072,930	5,766,477
04b	Private operating grants and contracts	51,973,885	46,751,924
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	555,517,253	502,550,657
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	1,197,250,285	1,083,440,109
26	<u>Sales and services of educational activities</u>	10,731,427	11,810,826
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	23,943,574	63,649,222
09	Total operating revenues	2,328,379,427	2,182,605,688

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

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>	18,075,035	17,236,559
11	State <u>appropriations</u>	219,718,677	188,295,331
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	116,443,919	57,480,675
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts</u> , including <u>contributions from affiliated organizations</u>	38,389,950	39,427,819
17	<u>Investment income</u>	350,965,704	25,580,930
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	87,069,001	13,523,810
19	Total nonoperating revenues	830,662,286	341,545,124
27	Total operating and nonoperating revenues CV=[B19+B09]	3,159,041,713	2,524,150,812
28	<u>12-month Student FTE from E12</u>	27,325	26,386
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	115,610	95,663

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

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>	33,460,156	18,149,265
22	<u>Additions to permanent endowments</u>	43,083,114	39,278,906
23	Other revenues and additions CV =[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV =[B25-(B9+B19)]	76,543,270	57,428,171
25	Total all revenues and other additions	3,235,584,983	2,581,578,983

 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-Columbia (178396)

User ID: 29C0011

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 (1)	Prior Year Total Amount	Salaries and wages (2)	Prior Year Salaries and wages
01	<u>Instruction</u>	337,868,270	353,840,692	202,802,206	213,545,236
02	<u>Research</u>	185,342,093	177,805,695	89,713,875	84,928,670
03	<u>Public service</u>	126,866,278	128,997,306	60,704,312	65,255,944
05	<u>Academic support</u>	95,555,750	89,392,307	46,358,228	49,013,635
06	<u>Student services</u>	42,360,490	49,506,889	23,433,989	24,505,085
07	<u>Institutional support</u>	86,599,570	84,458,205	53,637,716	56,122,153
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	53,742,000	45,819,000		
11	<u>Auxiliary enterprises</u>	567,293,094	554,438,979	329,970,409	326,622,439
12	<u>Hospital services</u>	1,120,357,023	1,040,129,009	364,407,600	350,298,581
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	5,069,437	89,218,675	0	0
19	Total expenses and deductions	2,621,054,005	2,613,606,757	1,171,028,335	1,170,291,743

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

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)	1,171,028,335	1,170,291,743
19-3	<u>Benefits</u>	356,667,820	420,060,227
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	25,577,897	40,916,096
19-5	<u>Depreciation</u>	149,450,732	139,933,502
19-6	<u>Interest</u>	47,468,579	40,771,776
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	870,860,642	801,633,413
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	2,621,054,005	2,613,606,757
20-1	<u>12-month Student FTE (from E12 survey)</u>	27,325	26,386
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	95,921	99,053


 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-Columbia (178396)

User ID: 29C0011

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"/> 38,156,993	174,442,714
02	Net Pension liability	<input checked="" type="checkbox"/> 221,294,313	796,498,993
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> 356,407,648	10,802,703
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> 89,090,099	273,603,028


 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-Columbia (178396)

User ID: 29C0011

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"/>	-24,729,699	568,075
06	Net OPEB liability	<input checked="" type="checkbox"/>	152,555,982	263,877,342
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	146,729,432	76,638,111
08	Deferred outflows related to OPEB		13,413,821	16,486,800


 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-Columbia (178396)

User ID: 29C0011

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	1,065,746,506	1,052,759,715
02	Value of endowment net assets at the end of the fiscal year	1,360,462,170	1,065,746,506
03	Change in value of endowment net assets CV =[H02-H01]	294,715,664	12,986,791
03a	New gifts and additions	43,447,265	40,234,666
03b	Endowment net investment return	307,272,627	14,029,713
03c	Spending distribution for current use	-58,169,925	-48,408,524
03d	Other CV =[H03-(H03a+H03b+H03c)]	2,165,697	7,130,936


 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-Columbia (178396)

User ID: 29C0011

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"/> 275,711,925	84,727,994
02	Operating revenues + nonoperating revenues	2,809,590,273	2,563,899,017
03	Change in net position	<input checked="" type="checkbox"/> 558,229,345	71,421,945
04	Net position	2,979,548,249	3,794,000,572
05	Expendable net assets	1,805,172,228	1,665,885,880
06	Plant-related debt	1,099,021,479	1,162,014,973
07	Total expenses	2,533,878,348	2,479,943,503


 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-Columbia (178396)

User ID: 29C0011

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	449,327,617	449,327,617			
02	Sales and services	1,775,164,391	<input type="text" value="10,737,720"/>	567,176,386	1,197,250,285	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	132,159,862	<input type="text" value="132,071,822"/>	<input type="text" value="0"/>	<input type="text" value="88,040"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	219,718,677	<input type="text" value="219,718,677"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	57,628,796	<input type="text" value="57,628,796"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	5,072,930	<input type="text" value="5,072,930"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="133,446,949"/>				
10	Interest earnings	<input type="text" value="72,941,416"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="86,584,268"/>				


 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-Columbia (178396)

User ID: 29C0011

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	356,667,819	152,721,025	84,147,904	119,798,890	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	2,036,309,299	997,259,330	104,202,902	934,847,067	0
Capital outlays						
05	Construction	159,381,863	116,314,053	0	43,067,810	0
06	Equipment purchases	53,727,595	29,682,716	0	24,044,879	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	47,468,579				


 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-Columbia (178396)

User ID: 29C0011

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	1,162,014,972
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	62,993,493
04	Long-term debt outstanding at end of fiscal year	1,099,021,479
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 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-Columbia (178396)

User ID: 29C0011

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="5,034,871"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="2,839,306,268"/>

 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-Columbia (178396)

User ID: 29C0011

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="3.75"/> 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="5.00"/> hours	

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 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 ipeds-help@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$294,101,415	20%	\$10,763
State appropriations	\$219,718,677	15%	\$8,041
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$311,305,507	21%	\$11,393
Private gifts, grants, and contracts	\$90,363,835	6%	\$3,307
Investment income	\$350,965,704	24%	\$12,844
Other core revenues	\$216,362,307	15%	\$7,918
Total core revenues	\$1,482,817,445	100%	\$54,266
Total revenues	\$3,235,584,983	N/A	\$118,411

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	\$337,868,270	36%	\$12,365
Research	\$185,342,093	20%	\$6,783
Public service	\$126,866,278	14%	\$4,643
Academic support	\$95,555,750	10%	\$3,497
Institutional support	\$86,599,570	9%	\$3,169
Student services	\$42,360,490	5%	\$1,550
Other core expenses	\$58,811,437	6%	\$2,152
Total core expenses	\$933,403,888	100%	\$34,159
Total expenses	\$2,621,054,005	N/A	\$95,921

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	27,325

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-Columbia (178396)

User ID: 29C0011

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Global Edits				
Perform Edits	You reported \$38,156,993 for Pension expense and \$-24,729,699 for Postemployment Benefits Other than Pension (OPEB) expense. These amounts are also expected to be included in Other Functional Expenses and Deductions in Part C-1. Your current reporting may not be including those expenses in that category based on the reported data in Part C-1 (\$5,069,437). Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5827)	Fatal	Yes	
Reason	Overridden by administrator. Institution confirms that the data are correct and OPEB/Pension expenses are included in this line. SSR			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 113,387,765 and 235,497,663 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 517,724,346 and 1,075,273,640 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 7,021,757 and 14,583,649 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 177,841,969 and 369,364,087 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 369,249 and 766,901 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 171,520,273 and 356,234,411 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 49,814,773 and 103,461,449 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 42,363,997 and 127,091,991 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 35,710,973 and 107,132,917 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.			