

# IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)

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User ID: 29C0011

Finance 2022-23

2021-22 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.

### Changes in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

### 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**.

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## 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)

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## 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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

## 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

Does your institution participate in intercollegiate athletics?

- ☐ No
- ☒ Yes - answer part a and b below
- a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- ☒ Auxiliary enterprises
- ☐ Student services
- ☐ Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- ☐ No
- ☒ Yes - select category(s) where these revenues are included [check all that apply]
- ☐ Sales and services of educational activities
- ☒ Sales and services of auxiliary enterprises
- ☐ 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

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## Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022

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
<b>Assets</b>			
01	Total <u>current assets</u>	1,615,189,598	1,746,680,722
31	Depreciable <u>capital assets</u> , net of depreciation	2,640,312,218	2,559,971,377
04	Other noncurrent assets CV=[A05-A31]	1,647,735,228	1,449,614,360
05	Total <u>noncurrent assets</u>	4,288,047,446	4,009,585,737
06	<b>Total assets</b> CV=(A01+A05)	5,903,237,044	5,756,266,459
19	<b>Deferred outflows of resources</b>	291,699,981	152,006,360
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	87,340,720	53,495,294
08	Other current liabilities CV=(A09-A07)	251,322,983	225,829,212
09	Total <u>current liabilities</u>	338,663,703	279,324,506
10	<u>Long-term debt</u>	1,036,278,870	1,045,526,185
11	Other noncurrent liabilities CV=(A12-A10)	968,032,001	475,260,655
12	Total <u>noncurrent liabilities</u>	2,004,310,871	1,520,786,840
13	<b>Total liabilities</b> CV=(A09+A12)	2,342,974,574	1,800,111,346
20	<b>Deferred inflows of resources</b>	176,993,929	514,082,247
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	1,517,148,724	1,461,471,937
15	<u>Restricted-expendable</u>	397,236,865	420,371,928
16	<u>Restricted-nonexpendable</u>	1,062,296,244	1,088,134,942
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	698,286,689	624,100,419
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	3,674,968,522	3,594,079,226


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## Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	42,936,687	43,683,608
22	Infrastructure	338,192,524	339,610,222
23	Buildings	3,374,933,952	3,142,172,772
32	Equipment, including art and library collections	851,044,836	837,066,527
27	Construction in progress	110,273,770	205,363,285
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>4,717,381,769</b>	<b>4,567,896,414</b>
28	Accumulated depreciation	2,183,896,002	2,073,821,798
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	66,852,858	65,896,761

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## Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022

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 <b>AND all of its child institutions</b>	2,966,273,077	3,235,584,983
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	2,884,735,804	2,621,054,005
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>81,537,273</b>	<b>614,530,978</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	3,594,079,226	2,979,548,249
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	<b>-647,977</b>	<b>-1</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	3,674,968,522	3,594,079,226

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## Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	24,200,342	23,794,144
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 30,948,471	13,869,495
03	Grants by state government	20,392,185	16,180,900
04	Grants by local government	0	0
05	Institutional grants from restricted resources	30,430,460	31,399,153
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	150,706,150	135,383,643
07	Total revenue that funds scholarships and fellowships	256,677,608	220,627,335
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	181,490,936	155,226,202
09	Discounts and allowances applied to sales and services of auxiliary enterprises	8,773,672	11,659,133
10	Total discounts and allowances CV=(E08+E09)	190,264,608	166,885,335
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.	66,413,000	53,742,000

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## Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
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)	<input type="text" value="17,111,515"/>	16,740,784	<input type="text" value="0"/>	0	17,111,515	16,740,784
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="21,882,964"/>	9,758,125	<input type="text" value="0"/>	0	21,882,964	9,758,125
14	Grants by state government	<input type="text" value="14,418,853"/>	11,384,354	<input type="text" value="0"/>	0	14,418,853	11,384,354
15	Grants by local government	<input type="text" value=""/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input type="text" value="21,516,691"/>	22,091,421	<input type="text" value="0"/>	0	21,516,691	22,091,421
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	106,560,913	95,251,518	8,773,672	11,659,133	115,334,585	106,910,651
18	Total (from Part E1 line 8, 9 and 10)	181,490,936	155,226,202	8,773,672	11,659,133	190,264,608	166,885,335

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## Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	310,706,655	294,101,415
Grants and contracts - operating			
02	Federal operating grants and contracts	143,618,089	132,159,862
03	State operating grants and contracts	71,574,961	57,628,796
04	Local government/private operating grants and contracts	61,491,519	57,046,815
04a	Local government operating grants and contracts	6,782,088	5,072,930
04b	Private operating grants and contracts	54,709,431	51,973,885
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	587,517,998	555,517,253
06	Sales and services of hospitals, after deducting patient contractual allowances	1,282,338,377	1,197,250,285
26	Sales and services of educational activities	14,154,932	10,731,427
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	25,809,514	23,943,574
09	Total operating revenues	2,497,212,045	2,328,379,427

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## Part B - Revenues and Other Additions, Page 2


Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	18,126,609	18,075,035
11	State appropriations	225,456,978	219,718,677
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	67,673,768	116,443,919
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	40,813,020	38,389,950
17	Investment income	4,752,805	350,965,704
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	62,208,367	87,069,001
19	Total nonoperating revenues	419,031,547	830,662,286
27	Total operating and nonoperating revenues CV=[B19+B09]	2,916,243,592	3,159,041,713
28	12-month Student FTE from E12	27,671	27,325
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	105,390	115,610

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## Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	681,924	0
21	<u>Capital grants and gifts</u>	17,060,818	33,460,156
22	<u>Additions to permanent endowments</u>	32,286,743	43,083,114
23	Other revenues and additions <b>CV</b> =[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions <b>CV</b> =[B25-(B9+B19)]	50,029,485	76,543,270
25	Total all revenues and other additions	2,966,273,077	3,235,584,983

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## Part C-1 - Expenses and Other Deductions by Functional Classification

Fiscal Year: July 1, 2021 - June 30, 2022

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	Instruction	345,378,819	337,868,270	262,013,198	202,802,206
02	Research	<input checked="" type="checkbox"/> 282,919,590	185,342,093	129,312,139	89,713,875
03	Public service	107,005,552	126,866,278	49,847,890	60,704,312
05	Academic support	105,037,823	95,555,750	47,793,904	46,358,228
06	Student services	43,780,897	42,360,490	21,302,882	23,433,989
07	Institutional support	81,798,911	86,599,570	36,533,185	53,637,716
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	66,413,000	53,742,000		
11	Auxiliary enterprises	541,345,497	567,293,094	287,272,504	329,970,409
12	Hospital services	1,293,999,352	1,120,357,023	427,235,781	364,407,600
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	17,056,363	5,069,437	0	0
19	Total expenses and deductions	2,884,735,804	2,621,054,005	1,261,311,483	1,171,028,335

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## Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	1,261,311,483	1,171,028,335
19-3	Benefits	374,892,104	356,667,820
19-4	Operation and Maintenance of Plant (as a natural expense).	42,940,324	25,577,897
19-5	Depreciation	169,270,740	149,450,732
19-6	Interest	46,407,594	47,468,579
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	989,913,559	870,860,642
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	2,884,735,804	2,621,054,005
20-1	12-month Student FTE (from E12 survey)	27,671	27,325
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	104,251	95,921

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Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="59,158,392"/>	38,156,993
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="759,040,832"/>	221,294,313
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="22,993,203"/>	356,407,648
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="234,263,782"/>	89,090,099


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

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<div>-47,305,458</div>	-24,729,699
06	Net OPEB liability		<div>113,331,835</div>	152,555,982
07	Deferred inflows related to OPEB		<div>135,566,401</div>	146,729,432
08	Deferred outflows related to OPEB		<div>10,332,101</div>	13,413,821

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## Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022

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	1,360,462,170	1,065,746,506
02	Value of endowment net assets at the end of the fiscal year	1,314,188,649	1,360,462,170
03	Change in value of endowment net assets <b>CV=[H02-H01]</b>	-46,273,521	294,715,664
03a	New gifts and additions	34,847,288	43,447,265
03b	Endowment net investment return	-14,030,159	307,272,627
03c	Spending distribution for current use	-73,201,814	-58,169,925
03d	Other <b>CV=[H03-(H03a+H03b+H03c)]</b>	6,111,164	2,165,697


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## Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022				
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"/>	101,801,953	275,711,925
02	Operating revenues + nonoperating revenues		2,930,829,391	2,809,590,273
03	Change in net position	<input checked="" type="checkbox"/>	93,390,207	558,229,345
04	Net position		3,593,431,250	2,979,548,249
05	Expendable net assets		1,890,292,603	1,805,172,228
06	Plant-related debt		1,123,619,590	1,099,021,479
07	Total expenses		2,796,916,866	2,533,878,348


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## Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	492,197,591	492,197,591			
02	Sales and services	1,892,789,143	14,159,096	596,291,670	1,282,338,377	0
03	Federal grants/contracts (excludes Pell Grants)	143,618,089	143,533,475	0	84,614	0
Revenue from the state government:						
04	State appropriations, current & capital	226,138,902	226,138,902	0	0	0
05	State grants and contracts	71,574,961	71,574,961	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	6,782,088	6,782,088	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	127,809,194				
10	Interest earnings	130,912,955				
11	Dividend earnings	0				
12	Realized capital gains	21,568,150				


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## Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	374,892,104	180,644,719	69,599,817	124,647,568	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures <b>including</b> salaries	2,277,751,613	1,071,204,644	134,082,193	1,072,464,776	0
Capital outlays						
05	Construction	131,127,010	76,322,326	0	54,804,684	0
06	Equipment purchases	51,115,043	28,218,119	0	22,896,924	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	46,407,594				


 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, 2021 - June 30, 2022			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		1,099,021,479
02	Long-term debt issued during fiscal year		47,379,824
03	Long-term debt retired during fiscal year		62,779,593
04	Long-term debt outstanding at end of fiscal year		1,083,621,710
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, 2021 - June 30, 2022			
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		5,034,871
09	Total cash and security assets held at end of fiscal year in all other funds		2,893,298,394

 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 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"/>					
Email: <input type="text"/>					

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text"/>	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"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> 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 2023.

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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$310,706,655	28%	\$11,229
State appropriations	\$225,456,978	21%	\$8,148
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$289,648,906	26%	\$10,468
Private gifts, grants, and contracts	\$95,522,451	9%	\$3,452
Investment income	\$4,752,805	0%	\$172
Other core revenues	\$170,328,907	16%	\$6,156
Total core revenues	\$1,096,416,702	100%	\$39,623
Total revenues	\$2,966,273,077	N/A	\$107,198
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	\$345,378,819	33%	\$12,482
Research	\$282,919,590	27%	\$10,224
Public service	\$107,005,552	10%	\$3,867
Academic support	\$105,037,823	10%	\$3,796
Institutional support	\$81,798,911	8%	\$2,956
Student services	\$43,780,897	4%	\$1,582
Other core expenses	\$83,469,363	8%	\$3,016
Total core expenses	\$1,049,390,955	100%	\$37,924
Total expenses	\$2,884,735,804	N/A	\$104,251
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	27,671
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
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 6,934,748 and 20,804,242 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Other federal grants is due to American Rescue Plan Act (ARPA) grant.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 4,879,063 and 14,637,187 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Other federal grants is due to American Rescue Plan Act (ARPA) grant.			
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 92,671,047 and 278,013,139 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Research total expenses is due to expenses for the NextGen Precision Health initiative.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 24,802,046 and 51,511,940 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Pension expense is due to investment losses.			
Screen Entry	The amount reported is outside the expected range of between 143,841,304 and 298,747,322 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Net Pension liability is due to investment losses.			
Screen Entry	The amount reported is outside the expected range of between 231,664,972 and 481,150,324 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in Deferred inflows related to pension is due to investment losses.			
Screen Entry	The amount reported is outside the expected range of between 57,908,565 and 120,271,633 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Deferred outflows related to pension is due to investment losses.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between -33,385,093 and -16,074,304 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in OPEB expense is due to investment losses.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 137,855,963 and 413,567,887 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in Operating income (Loss) + net nonoperating revenues (expenses) is due to investment losses.			
Screen Entry	The amount reported is outside the expected range of between 279,114,673 and 837,344,017 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in Change in net position is due to investment losses.			