

# IPEDS 2024-25 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)  
OMB NO. 1850-0582 v.33 : Approval Expires 8/31/2027  
User ID: 29C0011

Finance 2024-25

2023-24 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 to reporting:

No changes for the 2024-25 data collection period.

### 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)

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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, 2024.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2023"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2024"/>

## 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 details of endowment net 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, 2023 - June 30, 2024

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>	2,154,091,107	1,996,160,753
31	Depreciable <u>capital assets</u> , net of depreciation	3,070,266,689	2,838,053,953
04	Other noncurrent assets CV=[A05-A31]	1,685,844,214	1,421,094,894
05	Total <u>noncurrent assets</u>	4,756,110,903	4,259,148,847
06	<b>Total assets</b> CV=(A01+A05)	6,910,202,010	6,255,309,600
19	<b>Deferred outflows of resources</b>	184,856,696	310,970,006
<b>Liabilities</b>			
07	<u>Long-term debt</u> , current portion	77,174,940	45,159,070
08	Other current liabilities CV=(A09-A07)	372,845,550	293,056,665
09	Total <u>current liabilities</u>	450,020,490	338,215,735
10	<u>Long-term debt</u>	1,198,682,664	1,197,470,875
11	Other noncurrent liabilities CV=(A12-A10)	992,972,389	1,106,592,839
12	Total <u>noncurrent liabilities</u>	2,191,655,053	2,304,063,714
13	<b>Total liabilities</b> CV=(A09+A12)	2,641,675,543	2,642,279,449
20	<b>Deferred inflows of resources</b>	97,143,877	112,475,453
<b>Net Position</b>			
14	<u>Invested in capital assets</u> , net of related debt	1,794,738,794	1,595,814,166
15	<u>Restricted-expendable</u>	402,576,525	398,191,188
16	<u>Restricted-nonexpendable</u>	1,189,317,723	1,098,371,666
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	969,606,244	719,147,684
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	4,356,239,286	3,811,524,704


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## Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	54,450,239	50,707,796
22	Infrastructure	391,888,983	365,249,958
23	Buildings	3,878,171,261	3,404,044,165
32	Equipment, including art and library collections	997,786,840	904,253,704
27	Construction in progress	177,728,359	246,365,933
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>5,500,025,682</b>	<b>4,970,621,556</b>
28	Accumulated depreciation	2,652,804,587	2,297,524,399
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	107,455,733	67,446,775


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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2023 - June 30, 2024			
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>	4,159,716,836	3,321,192,042
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	3,701,134,744	3,184,604,219
03	Change in net position during year CV=(D01-D02)	458,582,092	136,587,823
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	3,811,524,704	3,674,968,522
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	<input checked="" type="checkbox"/> 86,132,490	-31,641
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	4,356,239,286	3,811,524,704

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## Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2023 - June 30, 2024

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)	26,286,265	24,573,514
02	Other federal grants (Do NOT include FDSL amounts)	10,058,276	9,635,269
03	Grants by state government	21,579,923	21,544,412
04	Grants by local government	0	0
05	Institutional grants from restricted resources	23,024,509	21,326,776
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	205,276,908	180,624,589
07	Total revenue that funds scholarships and fellowships	286,225,881	257,704,560
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	217,788,643	190,635,784
09	Discounts and allowances applied to sales and services of auxiliary enterprises	23,024,509	21,326,776
10	Total discounts and allowances CV=(E08+E09)	240,813,152	211,962,560
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.	45,412,729	45,742,000

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

Fiscal Year: July 1, 2023 - June 30, 2024							
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)	20,001,161	18,178,146	0	0	20,001,161	18,178,146
13	Other federal grants (Do NOT include FDSL amounts)	7,653,320	7,127,647	0	0	7,653,320	7,127,647
14	Grants by state government	16,420,116	15,937,381	0	0	16,420,116	15,937,381
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	17,519,298	15,776,386	0	0	17,519,298	15,776,386
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	156,194,748	133,616,224	23,024,509	21,326,776	179,219,257	154,943,000
18	Total (from Part E1 line 8, 9 and 10)	217,788,643	190,635,784	23,024,509	21,326,776	240,813,152	211,962,560

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

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Source of Funds		Current year amount	Prior year amount
Operating Revenues				
01	Tuition and fees, after deducting discounts & allowances		367,480,423	337,642,137
Grants and contracts - operating				
02	Federal operating grants and contracts		184,575,101	165,817,933
03	State operating grants and contracts		105,520,457	87,835,338
04	Local government/private operating grants and contracts		72,339,749	66,074,713
	04a	Local government operating grants and contracts	8,029,077	7,260,389
	04b	Private operating grants and contracts	64,310,672	58,814,324
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances		730,516,380	650,941,749
06	Sales and services of hospitals, after deducting patient contractual allowances		1,772,242,604	1,409,793,961
26	Sales and services of educational activities		15,545,824	14,184,012
07	Independent operations		0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]		98,992,321	54,335,801
09	Total operating revenues		3,347,212,859	2,786,625,644

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	19,565,625	19,463,910
11	State appropriations	255,920,760	242,649,870
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	26,286,265	24,573,514
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	42,629,326	55,678,185
17	Investment income	193,917,868	80,711,973
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,197,498	44,791,847
19	Total nonoperating revenues	543,517,342	467,869,299
27	Total operating and nonoperating revenues CV=[B19+B09]	3,890,730,201	3,254,494,943
28	12-month Student FTE from E12	27,877	27,713
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	<input checked="" type="checkbox"/> 139,568	117,436

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	62,283,755	3,645,875
21	Capital grants and gifts	184,014,866	32,748,749
22	Additions to permanent endowments	22,688,014	30,302,475
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	268,986,635	66,697,099
25	Total all revenues and other additions	4,159,716,836	3,321,192,042

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


Fiscal Year: July 1, 2023 - June 30, 2024					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	381,227,628	369,007,903	287,389,132	270,582,742
02	<u>Research</u>	376,281,452	327,310,586	172,632,192	139,412,569
03	<u>Public service</u>	151,060,813	137,107,590	69,321,482	65,708,536
05	<u>Academic support</u>	124,172,033	114,019,710	60,696,459	54,973,274
06	<u>Student services</u>	55,571,597	49,911,312	25,353,639	24,096,208
07	<u>Institutional support</u>	101,177,388	102,339,837	53,217,223	52,495,689
10	Scholarships and fellowships expenses, net of <u>discounts and allowances</u> (from Part E-1, line 11)	45,412,729	45,742,000		
11	<u>Auxiliary enterprises</u>	726,714,370	597,285,892	357,737,439	318,548,330
12	<u>Hospital services</u>	1,731,131,456	1,391,606,436	628,214,117	482,460,384
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	8,385,278	50,272,953	0	0
19	<b>Total expenses and deductions</b>	3,701,134,744	3,184,604,219	1,654,561,683	1,408,277,732

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	1,654,561,683	1,408,277,732
19-3	Benefits	461,796,459	437,675,522
19-4	Operation and Maintenance of Plant (as a natural expense)	16,248,947	31,926,856
19-5	Depreciation	208,559,490	188,766,757
19-6	Interest	54,420,061	48,676,856
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	1,305,548,104	1,069,280,496
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	3,701,134,744	3,184,604,219
20-1	12-month Student FTE (from E12 survey)	27,877	27,713
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<input checked="" type="checkbox"/> 132,767	114,914


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Part M-1 - Pension Information

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="50,659,219"/>	110,496,699
02	Net Pension liability		<input type="text" value="802,146,237"/>	903,684,028
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="30,303,861"/>	2,078,671
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="123,523,925"/>	247,495,746


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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<div>-51,517,053</div>	-60,799,610
06	Net OPEB liability	<div>95,241,219</div>	105,313,644
07	Deferred inflows related to OPEB	<div><input checked="" type="checkbox"/>50,028,114</div>	91,221,385
08	Deferred outflows related to OPEB	<div>19,019,862</div>	18,768,504

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2023 - June 30, 2024			
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		Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year		1,314,188,649
02	Value of endowment net assets at the end of the fiscal year		1,358,166,509
03	Change in value of endowment net assets CV=[H02-H01]		43,977,860
03a	New gifts and additions		35,858,710
03b	Endowment net investment return		49,768,693
03c	Spending distribution for current use		-56,117,145
03d	Other CV=[H03-(H03a+H03b+H03c)]		14,467,602


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Part N - Financial Health

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description <i>(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.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	102,065,989	122,323,979
02	Operating revenues + nonoperating revenues	3,755,707,475	3,209,772,503
03	Change in net position	<input checked="" type="checkbox"/> 667,310,053	395,870,707
04	Net position	3,897,657,193	3,674,936,882
05	Expendable net assets	1,567,616,398	1,358,808,432
06	Plant-related debt	1,275,857,605	1,242,629,945
07	Total expenses	3,616,242,486	3,109,303,253


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## Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024						
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	585,269,066	585,269,066			
02	Sales and services	2,541,329,317	15,545,824	753,540,889	1,772,242,604	0
03	Federal grants/contracts (excludes Pell Grants)	184,575,101	184,575,101	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	318,204,515	318,204,515	0	0	0
05	State grants and contracts	105,520,457	105,520,457	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	8,029,077	8,029,077	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	129,628,012				
10	Interest earnings	43,022,350				
11	Dividend earnings	0				
12	Realized capital gains	95,379,771				


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## Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024						
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	461,796,459	206,042,799	82,635,212	173,118,448	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	3,397,916,853	1,154,320,112	595,548,640	1,648,048,101	0
Capital outlays						
05	Construction	432,536,862	162,940,569	0	269,596,293	0
06	Equipment purchases	147,726,689	34,755,304	0	112,971,385	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	54,420,061				


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Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

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

Fiscal Year: July 1, 2023 - June 30, 2024		
Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	1,145,329,689
02	Long-term debt issued during fiscal year	465,910,063
03	Long-term debt retired during fiscal year	442,758,047
04	Long-term debt outstanding at end of fiscal year	1,168,481,705
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)

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

Fiscal Year: July 1, 2023 - June 30, 2024			
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		3,272,649,726

 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).

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## Prepared by

## Prepared by

## Reporting Reminders:

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

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

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

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="1.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="2.50"/> hours	<input type="text" value="3.00"/> hours
Other offices	<input type="text" value="14.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="7.00"/> hours	<input type="text" value="4.00"/> hours

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## Summary

### Finance Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2025.

Please review your data for accuracy. If you have questions about the data displayed below or 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	367,480,423	22	13,182
State appropriations	255,920,760	15	9,180
Local appropriations	0	0	0
Government grants and contracts	324,410,900	20	11,637
Private gifts, grants, and contracts	106,939,998	6	3,836
Investment income	193,917,868	12	6,956
Other core revenues	408,287,903	25	14,646
Total core revenues	1,656,957,852	100	59,438
Total revenues	4,159,716,836	N/A	149,217

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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	381,227,628	31	13,675
Research	376,281,452	30	13,498
Public service	151,060,813	12	5,419
Academic support	124,172,033	10	4,454
Institutional support	101,177,388	8	3,629
Student services	55,571,597	4	1,993
Other core expenses	53,798,007	4	1,930
Total core expenses	1,243,288,918	100	44,599
Total expenses	3,701,134,744	N/A	132,767

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
FTE enrollment	27,877

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.



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## Edit Report

## Finance

Source	Description	Severity	Resolved	Options
Screen: Part D - Summary of Changes In Net Position				
Screen Entry	The calculated amount of adjustments to beginning net position and other gains or losses in Part D (line 05) is outside the expected range. Please correct your data or explain. (Error #5199)	Explanation	Yes	
Reason	These are accumulated pension/OPEB adjustments.			
Related Screens	Changes to Net Position			
Screen: Part B - Revenues and Other Additions, Page 2				
Screen Entry	The total operating and nonoperating revenues per student FTE in Part B, line 29 (139,568) is outside the expected range of between 5,000 and 120,000 when compared with other similar institutions. Please correct your data or explain. (Error #5169)	Explanation	Yes	
Reason	Most likely the 19% increase in revenue per FTE is related to the 26% increase of Sales and services of hospitals on line 06, which has no direct bearing on student education. This stems from the integration of Jefferson City's Capital Region Medical Center with MU Health Care in January 2024.			
Related Screens	Revenues Part 2			
Screen: Part C-2 - Expenses and Other Deductions by Natural Classification				
Screen Entry	The total expenses and deductions per student FTE in Part C, line 21 (132,767) is outside the expected range of between 6,000 and 120,000 when compared with other similar institutions. Please correct your data or explain. (Error #5242)	Explanation	Yes	
Reason	Most likely the 16% increase in expense per FTE is related to the 24% increase of Sales and services of hospitals on line 06, which has no direct bearing on student education. This stems from the integration of Jefferson City's Capital Region Medical Center with MU Health Care in January 2024.			
Related Screens	Expenses Part 2			
Screen: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 71,822,855 and 149,170,543 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Fluctuations in investment earnings, which resulted in a decrease in pension expense. Additionally, the University had a vested termination buyout during FY24 which reduced pension expense.			
Screen Entry	The amount reported is outside the expected range of between 1,351,137 and 2,806,205 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Fluctuations in investment earnings, which resulted in a decrease in pension expense. Additionally, the University had a vested termination buyout during FY24 which reduced pension expense.			
Screen Entry	The amount reported is outside the expected range of between 160,872,235 and 334,119,257 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Fluctuations in investment earnings, which resulted in a decrease in pension expense. Additionally, the University had a vested termination buyout during FY24 which reduced pension expense.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	The amount reported is outside the expected range of between 59,293,901 and 123,148,869 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Several years of cost reduction measures on the retiree health plans most of which were the from plan changes in fiscal years 2020-2022 that are being recognized over the average expected remaining service life of employees through the deferred inflows/outflows of resources.			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 197,935,354 and 593,806,060 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This stems from the integration of Jefferson City's Capital Region Medical Center with MU Health Care in January 2024.			