

IPEDS 2025-26 Data Collection System

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

Finance 2025-26

2024-25 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 2025-26 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)

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, 2025.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2024"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2025"/>

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
- i** 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
- i** 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, 2024 - June 30, 2025			
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
Assets			
01	Total <u>current assets</u>	2,567,163,157	2,154,091,107
31	Depreciable <u>capital assets</u> , net of depreciation	3,201,883,890	3,070,266,689
04	Other noncurrent assets CV=[A05-A31]	1,638,822,015	1,685,844,214
05	Total <u>noncurrent assets</u>	4,840,705,905	4,756,110,903
06	Total assets CV=(A01+A05)	7,407,869,062	6,910,202,010
19	Deferred outflows of resources	97,665,753	184,856,696
Liabilities			
07	<u>Long-term debt, current portion</u>	80,028,975	77,174,940
08	Other current liabilities CV=(A09-A07)	409,810,737	372,845,550
09	Total <u>current liabilities</u>	489,839,712	450,020,490
10	<u>Long-term debt</u>	1,152,768,906	1,198,682,664
11	Other noncurrent liabilities CV=(A12-A10)	852,970,130	992,972,389
12	Total <u>noncurrent liabilities</u>	2,005,739,036	2,191,655,053
13	Total liabilities CV=(A09+A12)	2,495,578,748	2,641,675,543
20	Deferred inflows of resources	88,171,941	97,143,877
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	1,969,415,719	1,794,738,794
15	<u>Restricted-expendable</u>	496,823,857	402,576,525
16	<u>Restricted-nonexpendable</u>	1,275,161,321	1,189,317,723
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	1,180,383,229	969,606,244
18	Net position CV=[(A06+A19)-(A13+A20)]	4,921,784,126	4,356,239,286

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	54,450,239	54,450,239
22	Infrastructure	419,412,826	391,888,983
23	Buildings	4,045,680,017	3,878,171,261
32	Equipment, including art and library collections	1,086,967,010	997,786,840
27	Construction in progress	216,262,406	177,728,359
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	5,822,772,498	5,500,025,682
28	Accumulated depreciation	2,812,417,100	2,652,804,587
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	68,202,081	107,455,733


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Institution: University of Missouri-Columbia (178396)

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2024 - June 30, 2025			
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	4,472,915,265	4,159,716,836
02	Total expenses and deductions for this institution AND all of its child institutions	3,912,748,096	3,701,134,744
03	Change in net position during year CV=(D01-D02)	560,167,169	458,582,092
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	4,356,239,286	3,811,524,704
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	5,377,671	86,132,490
06	Net position end of year for this institution AND all of its child institutions (from A18)	4,921,784,126	4,356,239,286

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	32,974,067	26,286,265
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	11,746,519	10,058,276
03	<u>Grants by state government</u>	18,929,250	21,579,923
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	6,965,493	23,024,509
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	238,244,371	205,276,908
07	Total revenue that funds scholarships and fellowships	308,859,700	286,225,881
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	254,813,358	217,788,643
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	6,947,342	23,024,509
10	Total discounts and allowances CV=(E08+E09)	261,760,700	240,813,152
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.	47,099,000	45,412,729

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2024 - June 30, 2025							
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="27,204,044"/>	20,001,161	<input type="text" value="0"/>	0	27,204,044	20,001,161
13	Other federal grants (Do NOT include FDSL amounts)	<input type="text" value="9,691,034"/>	7,653,320	<input type="text" value="0"/>	0	9,691,034	7,653,320
14	Grants by state government	<input type="text" value="15,616,883"/>	16,420,116	<input type="text" value="0"/>	0	15,616,883	16,420,116
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts <input checked="" type="checkbox"/>	<input type="text" value="5,746,624"/>	17,519,298	<input type="text" value="0"/>	0	5,746,624	17,519,298
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	196,554,773	156,194,748	6,947,342	23,024,509	203,502,115	179,219,257
18	Total (from Part E1 line 8, 9 and 10)	254,813,358	217,788,643	6,947,342	23,024,509	261,760,700	240,813,152

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	383,531,756	367,480,423
Grants and contracts - operating			
02	Federal operating grants and contracts	204,454,741	184,575,101
03	State operating grants and contracts	109,171,719	105,520,457
04	Local government/private operating grants and contracts	85,691,065	72,339,749
04a	Local government operating grants and contracts	7,063,817	8,029,077
04b	Private operating grants and contracts	78,627,248	64,310,672
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	842,453,638	730,516,380
06	Sales and services of <u>hospitals</u> , after deducting <u>patient contractual allowances</u>	1,912,123,444	1,772,242,604
26	Sales and services of <u>educational activities</u>	16,253,027	15,545,824
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	39,760,496	98,992,321
09	Total operating revenues	3,593,439,886	3,347,212,859

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	19,644,364	19,565,625
11	State appropriations	264,250,290	255,920,760
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	32,974,067	26,286,265
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	67,576,816	42,629,326
17	Investment income	175,672,795	193,917,868
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	76,372,750	5,197,498
19	Total nonoperating revenues	636,491,082	543,517,342
27	Total operating and nonoperating revenues CV=[B19+B09]	4,229,930,968	3,890,730,201
28	12-month Student FTE from E12	28,592	27,877
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	<input checked="" type="checkbox"/> 147,941	139,568

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	66,695,993	62,283,755
21	Capital grants and gifts	147,398,914	184,014,866
22	Additions to permanent endowments	28,889,390	22,688,014
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	242,984,297	268,986,635
25	Total all revenues and other additions	4,472,915,265	4,159,716,836

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Institution: University of Missouri-Columbia (178396)

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


Fiscal Year: July 1, 2024 - June 30, 2025					
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>	371,242,743	381,227,628	236,790,450	287,389,132
02	<u>Research</u>	430,607,611	376,281,452	202,506,607	172,632,192
03	<u>Public service</u>	156,552,741	151,060,813	71,076,068	69,321,482
05	<u>Academic support</u>	120,156,439	124,172,033	63,674,269	60,696,459
06	<u>Student services</u>	75,665,913	55,571,597	27,348,978	25,353,639
07	<u>Institutional support</u>	103,847,013	101,177,388	63,404,895	53,217,223
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u>	47,099,000	45,412,729		
11	<u>Auxiliary enterprises</u>	872,599,943	726,714,370	498,558,118	357,737,439
12	<u>Hospital services</u>	1,734,976,693	1,731,131,456	624,020,274	628,214,117
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	0	8,385,278	0	0
19	Total expenses and deductions	3,912,748,096	3,701,134,744	1,787,379,659	1,654,561,683

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

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	1,787,379,659	1,654,561,683
19-3	Benefits	443,673,775	461,796,459
19-4	Operation and Maintenance of Plant (as a natural expense)	41,977,501	16,248,947
19-5	Depreciation	226,736,076	208,559,490
19-6	Interest	53,625,170	54,420,061
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	1,359,355,915	1,305,548,104
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	3,912,748,096	3,701,134,744
20-1	12-month Student FTE (from E12 survey)	28,592	27,877
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<input checked="" type="checkbox"/> 136,848	132,767


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Part M-1 - Pension Information

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="-6,388,793"/>	50,659,219
02	Net Pension liability	<input type="text" value="716,529,734"/>	802,146,237
03	Deferred inflows related to pension	<input type="text" value="29,325,887"/>	30,303,861
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="43,318,241"/>	123,523,925


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

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	-49,175,816	-51,517,053
06	Net OPEB liability	<input checked="" type="checkbox"/> 51,788,317	95,241,219
07	Deferred inflows related to OPEB	39,652,341	50,028,114
08	Deferred outflows related to OPEB	14,367,003	19,019,862


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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2024 - June 30, 2025			
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	1,468,551,585	1,358,166,509
02	Value of endowment net assets at the end of the fiscal year	1,569,608,168	1,468,551,585
03	Change in value of endowment net assets CV=[H02-H01]	101,056,583	110,385,076
03a	New gifts and additions	30,138,703	24,570,045
03b	Endowment net investment return	131,945,585	149,048,146
03c	Spending distribution for current use	-64,160,729	-60,355,438
03d	Other CV=[H03-(H03a+H03b+H03c)]	3,133,024	-2,877,677


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Part N - Financial Health

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	150,291,295	102,065,989
02	Operating revenues + nonoperating revenues	4,074,980,423	3,755,707,475
03	Change in net position	541,313,078	667,310,053
04	Net position	4,361,616,958	3,897,657,193
05	Expendable net assets	1,646,854,292	1,567,616,398
06	Plant-related debt	1,232,797,881	1,275,857,605
07	Total expenses	3,894,543,980	3,616,242,486

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025						
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	638,345,114	638,345,114			
02	Sales and services	2,777,777,451	16,253,027	849,400,980	1,912,123,444	0
03	Federal grants/contracts (excludes Pell Grants)	204,454,741	204,351,700	0	103,041	0
Revenue from the state government:						
04	State appropriations, current & capital	330,946,283	330,946,283	0	0	0
05	State grants and contracts	109,171,719	109,020,040	0	151,679	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	7,063,817	7,063,817	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	175,093,454				
10	Interest earnings	63,279,354				
11	Dividend earnings	0				
12	Realized capital gains	73,160,179				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025						
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	443,673,775	187,518,125	96,485,576	159,670,074	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	3,611,098,303	1,293,408,069	595,548,640	1,722,141,594	0
Capital outlays						
05	Construction	243,323,733	227,648,266	0	15,675,467	0
06	Equipment purchases	71,672,581	39,246,155	0	32,426,426	0
07	Land purchases	1,863,581	1,164,817	0	698,764	0
08	Interest on debt outstanding, all funds and activities	53,625,170				


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

Fiscal Year: July 1, 2024 - June 30, 2025		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	1,168,481,705
02	Long-term debt issued during fiscal year	152,066,707
03	Long-term debt retired during fiscal year	87,750,532
04	Long-term debt outstanding at end of fiscal year	1,232,797,881
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, 2024 - June 30, 2025		
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="3,659,106,906"/>

 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"/>	Other		

Name:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

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?
Exclude the hours spent collecting data for state and other reporting purposes.

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

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](#).

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.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	383,531,756	22	13,414
State appropriations	264,250,290	15	9,242
Local appropriations	0	0	0
Government grants and contracts	353,664,344	21	12,369
Private gifts, grants, and contracts	146,204,064	9	5,113
Investment income	175,672,795	10	6,144
Other core revenues	395,014,934	23	13,816
Total core revenues	1,718,338,183	100	60,099
Total revenues	4,472,915,265	N/A	156,439

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	371,242,743	28	12,984
Research	430,607,611	33	15,060
Public service	156,552,741	12	5,475
Academic support	120,156,439	9	4,202
Institutional support	103,847,013	8	3,632
Student services	75,665,913	6	2,646
Other core expenses	47,099,000	4	1,647
Total core expenses	1,305,171,460	100	45,648
Total expenses	3,912,748,096	N/A	136,848

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	28,592

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.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Part E-2 - Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 8,759,649 and 26,278,947 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in Endowment and gifts is due to decrease in endowed scholarships for Intercollegiate Athletics fund.			
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 (147,941) 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	Total revenue per FTE includes Sales and services of hospitals on line 06, which has no direct bearing on student education.			
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 (136,848) 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	Total expense per FTE includes Hospital services on line 12, which has no direct bearing on student education.			
Related Screens	Expenses Part 2			
Screen: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 32,928,493 and 68,389,945 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense decreased mainly because the prior year experienced a higher amortization of prior actuarial losses (deferred outflows) due to differences between expected and actual experience on salary and investments losses, which increased the expense last year. By contrast, this year's actuarial losses were smaller and amortized gains (deferred inflows) increased this year due to positive investment experience, pushing the expense downward. Together, the shrinking impact of older losses and the growing recognition of gains significantly reduced pension expense.			
Screen Entry	The amount reported is outside the expected range of between 80,290,552 and 166,757,298 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Deferred outflows related to pension decreased in FY25 due to Deferred Outflows of Resources related to changes of assumptions in prior years being recognized in the current year. There were no changes in assumptions in FY25. In addition, deferred outflows related to differences between expected and actual experience decreased by approximately million as these amounts were amortized during FY25.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	The amount reported is outside the expected range of between 61,906,793 and 128,575,645 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The OPEB liability decreased mainly because the University updated the actuarial assumptions, increasing the discount rate assumption on investments from 3.9% to 5.2% due to increase on the yield of the 20-year, tax-exempt general obligation municipal bonds rate and by lowering projected health care trend assumptions, raising deductibles and removing coverage for certain drugs.			