

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-System Office (178439)

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-System Office (178439)

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-System Office (178439)

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

 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).


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>	1,368,542,267	1,306,771,185
31	Depreciable <u>capital assets</u> , net of depreciation	16,904,827	15,537,961
04	Other noncurrent assets CV=[A05-A31]	3,950,634,318	2,934,249,540
05	Total <u>noncurrent assets</u>	3,967,539,145	2,949,787,501
06	Total assets CV=(A01+A05)	5,336,081,412	4,256,558,686
19	Deferred outflows of resources	1,680,428	11,305,322
Liabilities			
07	<u>Long-term debt, current portion</u>	62,890,237	12,115,899
08	Other current liabilities CV=(A09-A07)	3,573,848,762	2,938,715,907
09	Total <u>current liabilities</u>	3,636,738,999	2,950,831,806
10	<u>Long-term debt</u>	226,932,908	59,232,313
11	Other noncurrent liabilities CV=(A12-A10)	94,854,088	90,565,835
12	Total <u>noncurrent liabilities</u>	321,786,996	149,798,148
13	Total liabilities CV=(A09+A12)	3,958,525,995	3,100,629,954
20	Deferred inflows of resources	11,649,667	4,130,226
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	10,431,817	9,585,065
15	<u>Restricted-expendable</u>	34,313,456	12,327,570
16	<u>Restricted-nonexpendable</u>	75,703,515	83,161,208
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	1,247,137,390	1,058,029,985
18	Net position CV=[(A06+A19)-(A13+A20)]	1,367,586,178	1,163,103,828

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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	3,840,896	3,840,896
22	Infrastructure	1,360,135	1,360,135
23	Buildings	19,056,798	19,056,798
32	Equipment, including art and library collections	76,381,326	75,426,777
27	Construction in progress	0	0
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	100,639,155	99,684,606
28	Accumulated depreciation	97,760,987	96,381,548
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	6,494,689	6,340,945


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Institution: University of Missouri-System Office (178439)

User ID: 29C0011

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	<input type="text" value="274,824,539"/>	267,373,641
02	Total expenses and deductions for this institution AND all of its child institutions	<input checked="" type="checkbox"/> <input type="text" value="39,798,865"/>	94,803,060
03	Change in net position during year CV=(D01-D02)	235,025,674	172,570,581
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	<input type="text" value="1,163,103,828"/>	990,533,244
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	<input checked="" type="checkbox"/> -30,543,324	3
06	Net position end of year for this institution AND all of its child institutions (from A18)	1,367,586,178	1,163,103,828

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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 and allowances	0	0
Grants and contracts - operating			
02	Federal operating grants and contracts	0	0
03	State operating grants and contracts	0	16,509
04	Local government/private operating grants and contracts	0	54,364
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	0	54,364
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	20,001,186	21,587,568
26	<u>Sales and services of educational activities</u>	719,039	708,448
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	10,762,522	15,571,833
09	Total operating revenues	31,482,747	37,938,722

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	9,386,223	9,387,836
11	State appropriations	7,817,824	7,817,824
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	0	0
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	189,725	116,850
17	Investment income	218,760,532	212,090,203
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	6,915,170	18,886
19	Total nonoperating revenues	243,069,474	229,431,599
27	Total operating and nonoperating revenues CV=[B19+B09]	274,552,221	267,370,321
28	12-month Student FTE from E12		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

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	0	0
21	Capital grants and gifts	252,418	0
22	Additions to permanent endowments	19,900	3,320
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	272,318	3,320
25	Total all revenues and other additions	274,824,539	267,373,641

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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	Instruction	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0
02	Research	<input checked="" type="checkbox"/> <input type="text" value="55,569"/>	31,850	<input type="text" value="43,954"/>	0
03	Public service	<input checked="" type="checkbox"/> <input type="text" value="314,783"/>	633,922	<input checked="" type="checkbox"/> <input type="text" value="19,793"/>	26,415
05	Academic support	<input type="text" value="401,027"/>	0	<input type="text" value="75,926"/>	0
06	Student services	<input type="text" value="3,344,060"/>	2,998,359	<input type="text" value="55,994"/>	0
07	Institutional support	<input checked="" type="checkbox"/> <input type="text" value="9,313,405"/>	27,915,733	<input type="text" value="3,753,908"/>	6,357,907
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	<input type="text" value="0"/>	0		
11	Auxiliary enterprises	<input type="text" value="21,743,762"/>	18,349,352	<input type="text" value="6,493,697"/>	5,941,950
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	<input type="text" value="4,626,259"/>	44,873,844	<input type="text" value="0"/>	0
19	Total expenses and deductions	<input checked="" type="checkbox"/> <input type="text" value="39,798,865"/>	94,803,060	<input type="text" value="10,443,272"/>	12,326,272

Institution: University of Missouri-System Office (178439)

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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)	10,443,272	12,326,272
19-3	Benefits	<input checked="" type="checkbox"/> <input type="text" value="1,731,740"/>	5,349,145
19-4	Operation and Maintenance of Plant (as a natural expense)	<input type="text" value="1,042,328"/>	689,915
19-5	Depreciation	<input type="text" value="5,658,293"/>	5,504,887
19-6	Interest	<input type="text" value="224,255"/>	248,975
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	20,698,977	70,683,866
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	39,798,865	94,803,060
20-1	12-month Student FTE (from E12 survey)		
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]		


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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="-219,166"/>	2,755,891
02	Net Pension liability	<input type="text" value="29,329,428"/>	32,266,488
03	Deferred inflows related to pension	<input type="text" value="973,201"/>	1,006,750
04	Deferred outflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="1,048,651"/>	3,800,093


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Institution: University of Missouri-System Office (178439)

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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	<input checked="" type="checkbox"/> <input type="text" value="-1,686,968"/>	-2,658,809
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="1,273,037"/>	2,763,682
07	Deferred inflows related to OPEB	<input type="text" value="1,142,622"/>	1,498,561
08	Deferred outflows related to OPEB	<input type="text" value="631,777"/>	791,393

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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	263,456,909	248,279,456
02	Value of endowment net assets at the end of the fiscal year	267,040,839	263,456,909
03	Change in value of endowment net assets CV=[H02-H01]	3,583,930	15,177,453
03a	New gifts and additions	20,830	5,079
03b	Endowment net investment return	38,103,708	22,021,225
03c	Spending distribution for current use	-10,824,305	-11,067,379
03d	Other CV=[H03-(H03a+H03b+H03c)]	-23,716,303	4,218,528

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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)	5,093,479	-1,028,149
02	Operating revenues + nonoperating revenues	22,149,894	31,733,388
03	Change in net position	207,050,187	165,797,012
04	Net position	1,150,764,621	990,533,247
05	Expendable net assets	1,271,679,479	1,063,583,986
06	Plant-related debt	<input checked="" type="checkbox"/> 289,823,144	71,348,212
07	Total expenses	34,912,856	52,866,216

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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	0	0			
02	Sales and services	20,720,225	719,039	20,001,186		0
03	Federal grants/contracts (excludes Pell Grants)	0	0	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	7,817,824	7,817,824	0	0	0
05	State grants and contracts	0	0	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	0	0	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	209,625				
10	Interest earnings	55,263,755				
11	Dividend earnings	0				
12	Realized capital gains	53,306,544				

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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	1,731,740	616,860	1,114,880	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	36,530,981	19,375,606	17,155,375	0	0
Capital outlays						
05	Construction	0	0	0	0	0
06	Equipment purchases	703,178	703,178	0	0	0
07	Land purchases	153,744	153,744	0	0	0
08	Interest on debt outstanding, all funds and activities	224,255				


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Institution: University of Missouri-System Office (178439)

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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	64,736,214
02	Long-term debt issued during fiscal year	426,139,233
03	Long-term debt retired during fiscal year	201,052,301
04	Long-term debt outstanding at end of fiscal year	289,823,146
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0


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Institution: University of Missouri-System Office (178439)

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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="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="1,632,387,343"/>

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Institution: University of Missouri-System Office (178439)

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	0	0	
State appropriations	7,817,824	3	
Local appropriations	0	0	
Government grants and contracts	0	0	
Private gifts, grants, and contracts	189,725	0	
Investment income	218,760,532	86	
Other core revenues	28,055,272	11	
Total core revenues	254,823,353	100	
Total revenues	274,824,539	N/A	

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	0	0	
Research	55,569	0	
Public service	314,783	2	
Academic support	401,027	2	
Institutional support	9,313,405	52	
Student services	3,344,060	19	
Other core expenses	4,626,259	26	
Total core expenses	18,055,103	100	
Total expenses	39,798,865	N/A	

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	

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 D - Summary of Changes In Net Position				
Screen Entry	The amount reported is outside the expected range of between 47,401,530 and 142,204,590 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in total expenses and deductions due to a decrease in Non-Operating expenses in FY25 and Insurance expenses coded to institutional support at central business units in FY24 are now spread to campuses and hospital in FY25.			
Perform Edits	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	Larger than expected decrease of Adjustments to beginning net position is due to position FY25 change in beginning net position due to restatement of compensated leave balances.			
Related Screens	Changes to Net Position			
Screen: Part C-1 - Expenses and Other Deductions by Functional Classification				
Screen Entry	The amount reported is outside the expected range of between 47,401,530 and 142,204,590 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in total expenses and deductions due to a decrease in Non-Operating expenses in FY25 and Insurance expenses coded to institutional support at central business units in FY24 are now spread to campuses and hospital in FY25.			
Screen Entry	The amount reported is outside the expected range of between 15,925 and 47,775 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Larger than expected increase of Research expenditures is due to implementation of GASB 101 in FY25, requiring us to accrue for unused leave balances.			
Screen Entry	The amount reported is outside the expected range of between 316,961 and 950,883 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Larger than expected decrease of Public service expenditures is due to sale of Missouri Research Park in Fort Leonard Wood.			
Screen Entry	The amount reported is outside the expected range of between 13,957,867 and 41,873,599 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Large decrease in Institutional Support expenditures is due to insurance expenses coded to institutional support in FY24 are now spread to campuses and hospital in FY25.			
Screen Entry	The total amount of expenses reported for public service in Part C (line 03) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5249)	Confirmation	Yes	
Related Screens	Expenses Part 1			
Screen Entry	The amount of salaries and wages expenses reported for public service in Part C (line 03) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5250)	Confirmation	Yes	
Related Screens	Expenses Part 1			
Screen: Part C-2 - Expenses and Other Deductions by Natural Classification				
Screen Entry	The amount reported is outside the expected range of between 2,674,573 and 8,023,717 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Larger than expected decrease of Benefits expenditures is due to the difference between the internal rate charged and the actual expenses is now being spread to campuses in FY25.			
Screen: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 1,791,330 and 3,720,452 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 2,470,061 and 5,130,125 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 -3,589,392 and -1,728,225 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	OPEB expense increased this year mainly because the University did not have the same large \$18M plan change savings that lowered last year's expense. This year's plan changes, raising HSP deductibles and removing weight loss drug coverage, were much smaller, reducing costs by only \$3.3M. In addition, claims and demographic experience were worse than expected. Meanwhile, favorable gains from prior years are being amortized more slowly, reducing expense less than it did in the prior year.			
Screen Entry	The amount reported is outside the expected range of between 1,796,394 and 3,730,970 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.			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 35,674,106 and 107,022,318 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Larger than expected increase of Plant-related debt is due to issuance of Series 2024A Fixed Rate Bonds to fund new Children's Hospital on Columbia Campus.			