IPEDS 2023-24 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.32 : Approval Expires 8/31/2025
User ID: 29C0011

Finance 2023-24 2022-23 Data

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting.

Changes in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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, 2023.)

Beginning: month/year (MMYYYY)	Month:	7	Year:	2022
And ending: month/year (MMYYYY)	Month:	6	Year:	2023

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]

- [x] 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
  - [x] Sales and services of auxiliary enterprises
  - [ ] Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets?

- ( ) No
- (●) Yes - (report endowment assets)

6. Pension

Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ( ) No
- (●) Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ○ No
- ◉ Yes

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2022 - June 30, 2023

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 current assets	1,996,160,753	1,615,189,598
31	Depreciable capital assets, net of depreciation	2,838,053,953	2,640,312,218
04	Other noncurrent assets **CV**=[A05-A31]	**1,421,094,894**	1,647,735,228
05	Total noncurrent assets	4,259,148,847	4,288,047,446
06	**Total assets** **CV=(A01+A05)**	**6,255,309,600**	5,903,237,044
19	**Deferred outflows of resources**	310,970,006	291,699,981
	Liabilities		
07	Long-term debt, current portion	45,159,070	87,340,720
08	Other current liabilities CV=(A09-A07)	**293,056,665**	251,322,983
09	Total current liabilities	338,215,735	338,663,703
10	Long-term debt	1,197,470,875	1,036,278,870
11	Other noncurrent liabilities CV=(A12-A10)	**1,106,592,839**	968,032,001
12	Total noncurrent liabilities	2,304,063,714	2,004,310,871
13	**Total liabilities** **CV=(A09+A12)**	**2,642,279,449**	2,342,974,574
20	**Deferred inflows of resources**	112,475,453	176,993,929
	Net Position		
14	Invested in capital assets, net of related debt	1,595,814,166	1,517,148,724
15	Restricted-expendable	398,191,188	397,236,865
16	Restricted-nonexpendable	1,098,371,666	1,062,296,244
17	Unrestricted CV=[A18-(A14+A15+A16)]	**719,147,684**	698,286,689
18	**Net position** **CV=[(A06+A19)-(A13+A20)]**	**3,811,524,704**	3,674,968,522

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Description	Ending balance	Prior year Ending balance
	Capital Assets		
21	Land and land improvements	50,707,796	42,936,687
22	Infrastructure	365,249,958	338,192,524
23	Buildings	3,404,044,165	3,374,933,952
32	Equipment, including art and library collections	904,253,704	851,044,836
27	Construction in progress	246,365,933	110,273,770
	Total for Plant, Property and Equipment **CV** = (A21+ .. A27)	**4,970,621,556**	4,717,381,769
28	Accumulated depreciation	2,297,524,399	2,183,896,002
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	67,446,775	66,852,858

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution **AND all of its child institutions**	3,321,192,042	2,966,273,077
02	Total expenses and deductions for this institution **AND all of its child institutions**	3,184,604,219	2,884,735,804
03	Change in net position during year **CV**=(D01-D02)	**136,587,823**	81,537,273
04	Net position beginning of year for this institution **AND all of its child institutions**	3,674,968,522	3,594,079,226
05	Adjustments to beginning net position and other gains or losses **CV**=[D06-(D03+D04)]	**-31,641**	-647,977
06	Net position end of year for this institution **AND all of its child institutions (from A18)**	3,811,524,704	3,674,968,522

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	24,573,514	24,200,342
02	Other federal grants (Do NOT include FDSL amounts)	9,635,269	30,948,471
03	Grants by state government	21,544,412	20,392,185
04	Grants by local government	0	0
05	Institutional grants from restricted resources	21,326,776	30,430,460
06	Institutional grants from unrestricted resources **CV**=[E07-(E01+...+E05)]	**180,624,589**	150,706,150
07	Total revenue that funds scholarships and fellowships	257,704,560	256,677,608
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	190,635,784	181,490,936
09	Discounts and allowances applied to sales and services of auxiliary enterprises	21,326,776	8,773,672
10	Total discounts and allowances **CV**=(E08+E09)	**211,962,560**	190,264,608
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.**	**45,742,000**	66,413,000

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023

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)	18,178,146	17,111,515	0	0	18,178,146	17,111,515
13	Other federal grants (Do NOT include FDSL amounts)	7,127,647	21,882,964	0	0	7,127,647	21,882,964
14	Grants by state government	15,937,381	14,418,853	0	0	15,937,381	14,418,853
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	15,776,386	21,516,691	0	0	15,776,386	21,516,691
17	Other institutional sources **CV**=[E18-(E12+E13+ … +E16)]	133,616,224	106,560,913	21,326,776	8,773,672	154,943,000	115,334,585
18	Total (from Part E1 line 8, 9 and 10)	190,635,784	181,490,936	21,326,776	8,773,672	211,962,560	190,264,608

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition and fees, after deducting discounts & allowances	337,642,137	310,706,655
	Grants and contracts - operating		
02	Federal operating grants and contracts	165,817,933	143,618,089
03	State operating grants and contracts	87,835,338	71,574,961
04	Local government/private operating grants and contracts	**66,074,713**	61,491,519
04a	Local government operating grants and contracts	7,260,389	6,782,088
04b	Private operating grants and contracts	58,814,324	54,709,431
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	650,941,749	587,517,998
06	Sales and services of hospitals, after deducting patient contractual allowances	1,409,793,961	1,282,338,377
26	Sales and services of educational activities	14,184,012	14,154,932
07	Independent operations	0	0
08	Other sources - operating **CV**=[B09-(B01+ ....+B07)]	**54,335,801**	25,809,514
09	Total operating revenues	2,786,625,644	2,497,212,045

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	19,463,910	18,126,609
11	State appropriations	242,649,870	225,456,978
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	24,573,514	67,673,768
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	55,678,185	40,813,020
17	Investment income	80,711,973	4,752,805
18	Other nonoperating revenues **CV**=[B19-(B10+...+B17)]	44,791,847	62,208,367
19	Total nonoperating revenues	467,869,299	419,031,547
27	Total operating and nonoperating revenues **CV**=[B19+B09]	3,254,494,943	2,916,243,592
28	12-month Student FTE from E12	27,713	27,671
29	Total operating and nonoperating revenues per student FTE **CV**=[B27/B28]	117,436	105,390

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	3,645,875	681,924
21	Capital grants and gifts	32,748,749	17,060,818
22	Additions to permanent endowments	30,302,475	32,286,743
23	Other revenues and additions **CV**=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions **CV**=[B25-(B9+B19)]	66,697,099	50,029,485
25	Total all revenues and other additions	3,321,192,042	2,966,273,077

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

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

Fiscal Year: July 1, 2022 - June 30, 2023

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount (1)	Prior Year Total Amount	Salaries and wages (2)	Prior Year Salaries and wages
01	Instruction	369,007,903	345,378,819	270,582,742	262,013,198
02	Research	327,310,586	282,919,590	139,412,569	129,312,139
03	Public service	137,107,590	107,005,552	65,708,536	49,847,890
05	Academic support	114,019,710	105,037,823	54,973,274	47,793,904
06	Student services	49,911,312	43,780,897	24,096,208	21,302,882
07	Institutional support	102,339,837	81,798,911	52,495,689	36,533,185
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	45,742,000	66,413,000		
11	Auxiliary enterprises	597,285,892	541,345,497	318,548,330	287,272,504
12	Hospital services	1,391,606,436	1,293,999,352	482,460,384	427,235,781
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions **CV**=[C19-(C01+...+C13)]	50,272,953	17,056,363	0	0
19	**Total expenses and deductions**	3,184,604,219	2,884,735,804	1,408,277,732	1,261,311,483

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	1,408,277,732	1,261,311,483
19-3	Benefits	437,675,522	374,892,104
19-4	Operation and Maintenance of Plant (as a natural expense)	31,926,856	42,940,324
19-5	Depreciation	188,766,757	169,270,740
19-6	Interest	48,676,856	46,407,594
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	1,069,280,496	989,913,559
19-1	**Total Expenses and Deductions (from Part C-1, Line 19)**	3,184,604,219	2,884,735,804
20-1	12-month Student FTE (from E12 survey)	27,713	27,671
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	**114,914**	104,251

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part M-1 - Pension Information

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	☑ 110,496,699	59,158,392
02	Net Pension liability	903,684,028	759,040,832
03	Deferred inflows related to pension	☑ 2,078,671	22,993,203
04	Deferred outflows related to pension	247,495,746	234,263,782

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

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

Fiscal Year: July 1, 2022 - June 30, 2023

Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	-60,799,610	-47,305,458
06	Net OPEB liability	105,313,644	113,331,835
07	Deferred inflows related to OPEB	91,221,385	135,566,401
08	Deferred outflows related to OPEB	18,768,504	10,332,101

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023

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		1,314,188,649	1,360,462,170
02	Value of endowment net assets at the end of the fiscal year		1,358,166,509	1,314,188,649
03	Change in value of endowment net assets **CV**=[H02-H01]		43,977,860	-46,273,521
	03a	New gifts and additions	35,858,710	34,847,288
	03b	Endowment net investment return	49,768,693	-14,030,159
	03c	Spending distribution for current use	-56,117,145	-73,201,814
	03d	Other **CV**=[H03-(H03a+H03b+H03c)]	14,467,602	6,111,164

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description *(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)*	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	122,323,979	101,801,953
02	Operating revenues + nonoperating revenues	3,209,772,503	2,930,829,391
03	Change in net position	395,870,707	93,390,207
04	Net position	3,674,936,882	3,593,431,250
05	Expendable net assets	1,358,808,432	1,890,292,603
06	Plant-related debt	1,242,629,945	1,123,619,590
07	Total expenses	3,109,303,253	2,796,916,866

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023

	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	528,277,921	528,277,921			
02	Sales and services	**2,096,246,498**	14,184,012	672,268,525	1,409,793,961	0
03	Federal grants/contracts (excludes Pell Grants)	165,817,933	165,817,933	0	0	0
	Revenue from the state government:					
04	State appropriations, current & capital	246,295,745	246,295,745	0	0	0
05	State grants and contracts	87,835,338	87,835,338	0	0	0
	Revenue from local governments:					
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	7,260,389	7,260,389	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	144,794,984				
10	Interest earnings	31,841,159				
11	Dividend earnings	0				
12	Realized capital gains	39,434,134				

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023

	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	437,675,522	235,438,274	74,967,214	127,270,034	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures **including** salaries	2,804,075,910	975,075,033	547,368,090	1,281,632,787	0
	Capital outlays					
05	Construction	224,677,583	88,301,744	0	136,375,839	0
06	Equipment purchases	66,505,189	41,353,827	0	25,151,362	0
07	Land purchases	15,815,486	7,363,097	0	8,452,389	0
08	Interest on debt outstanding, all funds and activities	48,676,856				

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

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

Fiscal Year: July 1, 2022 - June 30, 2023

Debt

	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	1,083,621,710
02	Long-term debt issued during fiscal year	118,685,094
03	Long-term debt retired during fiscal year	56,977,115
04	Long-term debt outstanding at end of fiscal year	1,145,329,689
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, 2022 - June 30, 2023

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	3,014,455,693

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:

◉	Keyholder	○	SFA Contact	○	HR Contact
○	Finance Contact	○	Academic Library Contact	○	Other

Name: Randy Sade

Email: SadeR@umsystem.edu

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

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?
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	1.00 hours	0.00 hours	2.50 hours	2.75 hours
Other offices	14.00 hours	0.00 hours	7.00 hours	3.50 hours

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

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 2024.

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	337,642,137	27	12,184
State appropriations	242,649,870	19	8,756
Local appropriations	0	0	0
Government grants and contracts	285,487,174	23	10,302
Private gifts, grants, and contracts	114,492,509	9	4,131
Investment income	80,711,973	6	2,912
Other core revenues	199,472,669	16	7,198
Total core revenues	1,260,456,332	100	45,482
Total revenues	3,321,192,042	N/A	119,842

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	369,007,903	31	13,315
Research	327,310,586	27	11,811
Public service	137,107,590	11	4,947
Academic support	114,019,710	10	4,114
Institutional support	102,339,837	9	3,693
Student services	49,911,312	4	1,801
Other core expenses	96,014,953	8	3,465
Total core expenses	1,195,711,891	100	43,146
Total expenses	3,184,604,219	N/A	114,914

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	27,713

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12- month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Institution: University of Missouri-Columbia (178396) User ID: 29C0011

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 15,474,236 and 46,422,706 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in Other federal grants is due to no longer receiving American Rescue Plan Act (ARPA) grant.			
Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA ($213,350,137) to be similar to the scholarship/fellowship revenue reported in Finance ($257,704,560). Please review your data and make any necessary corrections, or explain. (Error #5309)	Explanation	Yes	
Reason	The Student Financial Aid survey collects dollar amounts only on undergraduate aid, where this Finance survey collects amounts for both undergraduate and graduate-level dollars awarded. For UM-Columbia, it also includes aid for students in the Medicine, Nursing, Health, Law, & Veterinarian professional programs.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 10,941,482 and 32,824,446 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in Other federal grants is due to no longer receiving American Rescue Plan Act (ARPA) grant.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 38,452,955 and 79,863,829 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Pension expense increased due to an increase in the amortization of the unfunded liability caused by a difference between actual and expected investments and other factor experience and the recognition of deferred inflows and outflows.			
Screen Entry	The amount reported is outside the expected range of between 14,945,582 and 31,040,824 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to decrease in net difference between projected and actual earnings on pension plan investments from increased investment returns in FY23 compared to loss in FY22.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 6,715,866 and 13,948,336 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The deferred outflows increase was due to the recognition of changes in the Medicare advantage plans and other assumptions.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 46,695,104 and 140,085,310 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In fiscal year 2023, the University's operating revenue increased by 7% while expenditure growth was controlled, resulting in a net position increase.			