

Finance 2017-18

2016-17 Data

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

**Overview****Finance Overview****Purpose**

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

There are no new changes to the 2017-18 Finance data collection, only clarification of instructions:

- For all institutions, instructions have been added to the expense section to clarify that Operation and Maintenance expenses should be excluded from the other natural classification categories (e.g., salaries and wages, benefits, depreciation, etc.)
- For GASB institutions, clarifications have been added to the pension section for institutions with jointly audited financial statements.

**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 1-877-225-2568**.

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**Finance - Public institutions****Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**

<input checked="" type="radio"/>	GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
<input type="radio"/>	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**

**General Information**  
**GASB-Reporting Institutions (aligned form)**

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, 2017.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2016"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2017"/>

**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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/>  Qualified (Explain in box below)	<input type="radio"/> Don't know OR in progress (Explain in box below)
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**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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> Governmental Activities with Business-Type Activities

**4. Intercollegiate Athletics**

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

<input checked="" type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)


**5. Endowment Assets**

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

<input type="radio"/> No
<input checked="" type="radio"/> Yes - (report endowment assets)

**6. Pension**

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

<input checked="" type="radio"/> No
<input type="radio"/>  Yes

**You may use the space below to provide context for the data you've reported above.**

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Institution: University of Missouri-Columbia (178396)

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**Part A - Statement of Net Position Page 1****Fiscal Year: July 1, 2016 - June 30, 2017**

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

Line no.		Current year amount	Prior year amount
	<b><u>Assets</u></b>		
01	Total <u>current assets</u>	1,244,509,402	1,135,350,975
31	Depreciable <u>capital assets</u> , net of depreciation	2,176,888,652	2,122,851,677
04	Other noncurrent assets CV=[A05-A31]	1,439,144,394	1,308,003,395
05	Total <u>noncurrent assets</u>	3,616,033,046	3,430,855,072
06	<b>Total assets</b> CV=(A01+A05)	4,860,542,448	4,566,206,047
19	<b><u>Deferred outflows of resources</u></b>	785,807	851,749
	<b><u>Liabilities</u></b>		
07	<u>Long-term debt, current portion</u>	34,198,589	31,654,691
08	Other current liabilities CV=(A09-A07)	348,158,931	325,382,028
09	Total <u>current liabilities</u>	382,357,520	357,036,719
10	<u>Long-term debt</u>	1,024,711,801	1,026,129,740
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total <u>noncurrent liabilities</u>	1,024,711,801	1,026,129,740
13	<b>Total liabilities</b> CV=(A09+A12)	1,407,069,321	1,383,166,459
20	<b><u>Deferred inflows of resources</u></b>	0	0
	<b><u>Net Position</u></b>		
14	<u>Invested in capital assets, net of related debt</u>	1,167,401,717	1,137,054,477
15	<u>Restricted-expendable</u>	311,695,092	284,296,440
16	<u>Restricted-nonexpendable</u>	726,966,793	644,937,648
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	1,248,195,332	1,117,602,772
18		3,454,258,934	3,183,891,337

<u>Net position</u> CV=[(A06+A19)-(A13+A20)]		
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You may use the space below to **provide context** for the data you've reported above.

Institution: University of Missouri-Columbia (178396)

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**Part A - Statement of Net Position Page 2**

**Fiscal Year: July 1, 2016 - June 30, 2017**

Line No.	Description	Ending balance	Prior year Ending balance
	<b><u>Capital Assets</u></b>		
21	<u>Land and land improvements</u>	41,601,761	41,203,015
22	<u>Infrastructure</u>	334,664,618	324,847,664
23	<u>Buildings</u>	2,553,180,809	2,451,409,208
32	Equipment, including art and <u>library collections</u>	723,889,444	696,955,945
27	<u>Construction in progress</u>	149,939,549	130,664,469
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	3,803,276,181	3,645,080,301
28	<u>Accumulated depreciation</u>	1,661,976,918	1,554,321,223
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	35,589,389	32,092,599

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**Part D - Summary of Changes In Net Position**

**Fiscal Year: July 1, 2016 - June 30, 2017**

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

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	2,526,496,615	<b>2,312,252,417</b>
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	2,256,129,018	<b>2,172,422,477</b>
03	Change in net position during year <b>CV=(D01-D02)</b>	270,367,597	<b>139,829,940</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	3,183,891,337	<b>3,044,061,398</b>
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	<b>-1</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	3,454,258,934	<b>3,183,891,337</b>

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**Part E - Scholarships and Fellowships**

**Fiscal Year: July 1, 2016 - June 30, 2017**

**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)	20,110,062	22,521,010
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	5,619,774	5,651,858
03	<u>Grants by state government</u>	0	14,433,646
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	24,200,657	10,564,390
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	103,588,472	109,102,004
07	Total revenue that funds scholarships and fellowships	153,518,965	162,272,908
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	106,518,924	115,225,591
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	9,319,040	9,402,317
10	Total discounts and allowances CV=(E08+E09)	115,837,964	124,627,908
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b>	37,681,001	37,645,000

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Institution: University of Missouri-Columbia (178396)

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**Part B - Revenues by Source (1)****Fiscal Year: July 1, 2016 - June 30, 2017**

Line No.	Source of Funds	Current year amount	Prior year amount
	<b><u>Operating Revenues</u></b>		
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	335,355,560	<b>355,654,904</b>
	Grants and contracts - operating		
02	Federal operating grants and contracts	114,508,939	<b>109,181,819</b>
03	State operating grants and contracts	43,685,648	<b>42,460,538</b>
04	Local government/private operating grants and contracts	46,964,098	<b>45,301,154</b>
	04a Local government operating grants and contracts	0	<b>0</b>
	04b Private operating grants and contracts	46,964,098	<b>45,301,154</b>
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	483,012,852	<b>483,756,665</b>
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	944,513,899	<b>839,776,850</b>
26	<u>Sales and services of educational activities</u>	17,317,262	<b>15,969,064</b>
07	<u>Independent operations</u>	0	<b>0</b>
08	Other sources - operating <b>CV</b> =[B09-(B01+ ....+B07)]	41,598,803	<b>47,012,191</b>
09	Total operating revenues	2,026,957,061	<b>1,939,113,185</b>

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

**Part B - Revenues by Source (2)****Fiscal Year: July 1, 2016 - June 30, 2017**

Line No.	Source of funds	Current year amount	Prior year amount
	<b><u>Nonoperating Revenues</u></b>		
10	Federal <u>appropriations</u>	17,389,098	17,291,695
11	State <u>appropriations</u>	211,965,644	224,081,208
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	20,110,062	22,521,010
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	39,140,041	46,026,884
17	<u>Investment income</u>	125,074,204	5,925,735
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	318,914
19	Total nonoperating revenues	413,679,049	316,165,446
27	Total operating and nonoperating revenues CV=[B19+B09]	2,440,636,110	2,255,278,631
28	<b><u>12-month Student FTE from E12</u></b>	29,733	31,638
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	82,085	71,284

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

**Part B - Revenues by Source (3)**

**Fiscal Year: July 1, 2016 - June 30, 2017**

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	28,043,057	22,247,694
21	<u>Capital grants and gifts</u>	32,147,872	9,512,531
22	<u>Additions to permanent endowments</u>	25,669,576	25,213,561
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	85,860,505	56,973,786
25	Total all revenues and other additions	2,526,496,615	2,312,252,417

You may use the space below to provide context for the data you've reported above.

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User ID: 29C0011

**Part C-1 - Expenses by Functional Classification****Fiscal Year: July 1, 2016 - June 30, 2017****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>	359,260,841	363,107,710	216,351,667	236,822,674
02	<u>Research</u>	159,207,833	157,493,813	75,844,377	75,269,401
03	<u>Public service</u>	128,708,137	124,194,972	60,174,913	61,519,032
05	<u>Academic support</u>	92,971,150	96,725,834	46,773,671	48,121,648
06	<u>Student services</u>	43,834,989	43,767,016	22,641,697	22,017,071
07	<u>Institutional support</u>	60,984,743	68,087,828	36,532,501	39,189,192
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	37,681,001	37,645,000		
11	<u>Auxiliary enterprises</u>	492,525,545	480,312,692	273,310,573	232,589,551
12	<u>Hospital services</u>	879,586,712	794,804,967	277,255,009	250,715,501
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	1,368,067	6,282,645	0	0
19	<b>Total expenses and deductions</b>	2,256,129,018	2,172,422,477	1,008,884,408	966,244,070

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

**Part C-2 - Expenses by Natural Classification**

**Fiscal Year: July 1, 2016 - June 30, 2017**

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	1,008,884,408	966,244,070
19-3	Benefits	283,111,937	276,808,560
19-4	Operation and Maintenance of Plant (as a natural expense)	29,425,479	36,540,470
19-5	Depreciation	130,526,246	124,017,980
19-6	Interest	42,387,801	37,934,235
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	761,793,147	730,877,162
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	2,256,129,018	2,172,422,477
20-1	12-month Student FTE (from E12 survey)	29,733	31,638
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	75,880	68,665

You may use the space below to **provide context** for the data you've reported above.

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User ID: 29C0011

**Part H - Details of Endowment Assets**

**Fiscal Year: July 1, 2016 - June 30, 2017**

Line No.	Value of Endowment Assets	<u>Market Value</u>	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	869,565,594	<b>871,125,650</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	922,077,328	<b>869,565,594</b>

You may use the space below to **provide context** for the data you've reported above.

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Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

**Part J - Revenue Data for the Census Bureau**

**Fiscal Year: July 1, 2016 - June 30, 2017**

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	441,874,484	441,874,484			
02	Sales and services	1,454,035,386	17,189,595	492,331,892	944,513,899	0
03	Federal grants/contracts (excludes Pell Grants)	114,508,939	114,508,939	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	240,008,701	239,814,700	0	194,001	0
05	State grants and contracts	43,685,648	43,650,741	0	34,907	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	111,773,715				
10	Interest earnings	22,329,195				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	32,394,403				

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**Part K - Expenditure Data for the Census Bureau**

**Fiscal Year: July 1, 2016 - June 30, 2017**

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	295,174,943	141,853,615	63,625,357	89,695,971	0
03	Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	1,786,216,358	965,910,628	110,639,777	709,665,953	0
<b>Capital outlays</b>						
05	Construction	132,248,100	114,474,360	0	17,773,740	0
06	Equipment purchases	46,311,355	20,752,966	0	25,558,389	0
07	Land purchases	405,676	405,676	0	0	0
08	Interest on debt outstanding, all funds and activities	42,387,801				

You may use the space below to provide context for the data you've reported above.

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

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

**Fiscal Year: July 1, 2016 - June 30, 2017**

**Debt**

Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	1,054,330,404
02	Long-term debt issued during fiscal year	34,500,000
03	Long-term debt retired during fiscal year	32,407,675
04	Long-term debt outstanding at end of fiscal year	1,056,422,729
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 space below to provide context for the data you've reported above.**

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

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

**Fiscal Year: July 1, 2016 - June 30, 2017**

**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	4,991,386
09	Total cash and security assets held at end of fiscal year in all other funds	2,245,668,989

You may use the space below to **provide context** for the data you've reported above.

Institution: University of Missouri-Columbia (178396)

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**Prepared by**

The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

**This survey component was prepared by:**

<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other

Name:

Email:

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

<input type="text"/>	Number of Staff (including yourself)
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**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	
	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours
Your office	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours
Other offices	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours

Institution: University of Missouri-Columbia (178396)

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**Summary****Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2017.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

<b>Core Revenues</b>			
<b>Revenue Source</b>	<b>Reported values</b>	<b>Percent of total core revenues</b>	<b>Core revenues per FTE enrollment</b>
Tuition and fees	\$335,355,560	31%	\$11,279
State appropriations	\$211,965,644	19%	\$7,129
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$178,304,649	16%	\$5,997
Private gifts, grants, and contracts	\$86,104,139	8%	\$2,896
Investment income	\$125,074,204	11%	\$4,207
Other core revenues	\$162,165,668	15%	\$5,454
<b>Total core revenues</b>	<b>\$1,098,969,864</b>	<b>100%</b>	<b>\$36,961</b>
<b>Total revenues</b>	<b>\$2,526,496,615</b>		<b>\$84,973</b>

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.

<b>Core Expenses</b>			
<b>Expense function</b>	<b>Reported values</b>	<b>Percent of total core expenses</b>	<b>Core expenses per FTE enrollment</b>
Instruction	\$359,260,841	41%	\$12,083
Research	\$159,207,833	18%	\$5,355
Public service	\$128,708,137	15%	\$4,329
Academic support	\$92,971,150	11%	\$3,127
Institutional support	\$60,984,743	7%	\$2,051
Student services	\$43,834,989	5%	\$1,474
Other core expenses	\$39,049,068	4%	\$1,313

Total core expenses	\$884,016,761	100%	\$29,732
Total expenses	\$2,256,129,018		\$75,880

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	29,733

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 contact hours). All doctor's degree students are reported as graduate students.

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

Edit Report

**Finance**

University of Missouri-Columbia (178396)

**There are no errors for the selected survey and institution.**