

Finance 2018-19

2017-18 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 a few minor additions to the 2018-19 collection.

- For GASB institutions, guidance has been added to Part D and Part C to accommodate implementation of GASB Statements 74/75. Please carefully review FAQ #21 and the specified parts' instructions.
- For FASB not-for-profit institutions, [a crosswalk](#) has been developed to provide guidance for FASB Accounting Standard Update 2016-14, Not-for-profit Entities (Topic 950): Presentation of Financial Statements of Not-for-profit Entities.

**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**.

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**Finance - Public Institutions' Reporting Standard****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.

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**Finance - Public Institutions Using GASB Standards**

**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, 2018.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2017"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2018"/>

**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.**

An empty rectangular area with a thin border, containing a vertical scrollbar on the right side and horizontal navigation arrows (left and right) at the bottom. The area is currently empty of any data or text.

Institution: University of Missouri-Columbia (178396)

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**Part A - Statement of Net Position Page 1****Fiscal Year: July 1, 2017 - June 30, 2018****If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions**

Line no.		Current year amount	Prior year amount
	<b>Assets</b>		
01	Total <u>current assets</u>	1,357,693,007	1,244,509,402
31	Depreciable <u>capital assets</u> , net of depreciation	2,187,287,751	2,176,888,652
04	Other noncurrent assets CV=[A05-A31]	1,492,782,562	1,439,144,394
05	Total <u>noncurrent assets</u>	3,680,070,313	3,616,033,046
06	<b>Total assets</b> CV=(A01+A05)	5,037,763,320	4,860,542,448
19	<b>Deferred outflows of resources</b>	719,865	785,807
	<b>Liabilities</b>		
07	<u>Long-term debt, current portion</u>	34,400,714	34,198,589
08	Other current liabilities CV=(A09-A07)	340,895,106	348,158,931
09	Total <u>current liabilities</u>	375,295,820	382,357,520
10	<u>Long-term debt</u>	1,003,611,313	1,024,711,801
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total <u>noncurrent liabilities</u>	1,003,611,313	1,024,711,801
13	<b>Total liabilities</b> CV=(A09+A12)	1,378,907,133	1,407,069,321
20	<b>Deferred inflows of resources</b>	9,652,816	0
	<b>Net Position</b>		
14	<u>Invested in capital assets, net of related debt</u>	1,203,393,445	1,167,401,717
15	<u>Restricted-expendable</u>	327,928,179	311,695,092
16	<u>Restricted-nonexpendable</u>	793,254,899	726,966,793
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	1,325,346,713	1,248,195,332
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	3,649,923,236	3,454,258,934

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, 2017 - June 30, 2018**

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	41,601,761
22	<u>Infrastructure</u>	340,708,744	334,664,618
23	<u>Buildings</u>	2,725,124,706	2,553,180,809
32	Equipment, including art and <u>library collections</u>	724,268,782	723,889,444
27	<u>Construction in progress</u>	74,377,967	149,939,549
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	3,906,081,960	3,803,276,181
28	<u>Accumulated depreciation</u>	1,756,720,920	1,661,976,918
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	37,926,711	35,589,389

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User ID: 29C0011

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

**Fiscal Year: July 1, 2017 - June 30, 2018**

**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>	2,495,559,365	2,526,496,615
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	2,290,583,573	2,256,129,018
03	Change in net position during year <b>CV=(D01-D02)</b>	204,975,792	270,367,597
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	3,454,258,934	3,183,891,337
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	-9,311,490	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	3,649,923,236	3,454,258,934

**The notes below provide context for the data reported above and should reflect whether the institution was impacted by implementation of GASB 74/75 - Reporting for Postemployment Benefits Other than Pension (OPEB).**

- Institutions NOT impacted by GASB 74/75 (e.g., cases where the system office or another entity absorbs all the OPEB liabilities/assets for the campuses) should select option (1) "Non-applicable..." from the dropdown menu and enter any additional comments in the context box.
- Institutions impacted by GASB 74/75 should include the full net OPEB liability/asset in line 05 and 06 and select either the 2nd or 3rd option.  
**\*\*\*Choosing option (2) will require you to enter the amount of the net OPEB liability/asset in the context box using a specific number format ###,###,###. Choosing option (3) will allow you to enter the amount of the net OPEB liability/asset in the context box AND any other comments to explain the data. Place the OPEB amount in parentheses using the format (###,###,###) prior to entering the explanation text.\*\*\***

(1) Non-applicable. The institution's net position was not impacted by GASB Statement 74/75.



Institution: University of Missouri-Columbia (178396)

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**Part E - Scholarships and Fellowships**

**Fiscal Year: July 1, 2017 - June 30, 2018**

**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)	20,403,270	20,110,062
02	Other federal grants (Do NOT include FDSL amounts)	5,516,316	5,619,774
03	Grants by state government	13,025,598	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	3,655,057	24,200,657
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	112,663,568	103,588,472
07	Total revenue that funds scholarships and fellowships	155,263,809	153,518,965
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	108,660,103	106,518,924
09	Discounts and allowances applied to sales and services of auxiliary enterprises	9,975,706	9,319,040
10	Total discounts and allowances CV=(E08+E09)	118,635,809	115,837,964
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.	36,628,000	37,681,001

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User ID: 29C0011

**Part B - Revenues by Source (1)****Fiscal Year: July 1, 2017 - June 30, 2018**

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>	318,471,633	335,355,560
	Grants and contracts - operating		
02	Federal operating grants and contracts	115,164,209	114,508,939
03	State operating grants and contracts	36,999,834	43,685,648
04	Local government/private operating grants and contracts	52,957,053	46,964,098
	04a Local government operating grants and contracts	6,049,421	0
	04b Private operating grants and contracts	46,907,632	46,964,098
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	475,283,629	483,012,852
06	Sales and services of <u>hospitals</u> , after deducting <u>patient contractual allowances</u>	1,014,469,413	944,513,899
26	<u>Sales and services of educational activities</u>	16,492,543	17,317,262
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	26,409,068	41,598,803
09	Total operating revenues	2,056,247,382	2,026,957,061

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

**Part B - Revenues by Source (2)****Fiscal Year: July 1, 2017 - June 30, 2018**

Line No.	Source of funds	Current year amount	Prior year amount
	<b><u>Nonoperating Revenues</u></b>		
10	Federal <u>appropriations</u>	16,910,001	17,389,098
11	State <u>appropriations</u>	201,944,592	211,965,644
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>	20,403,270	20,110,062
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	49,349,401	39,140,041
17	<u>Investment income</u>	97,780,789	125,074,204
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	386,388,053	413,679,049
27	Total operating and nonoperating revenues CV=[B19+B09]	2,442,635,435	2,440,636,110
28	<b><u>12-month Student FTE from E12</u></b>	27,656	29,733
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	88,322	82,085

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

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

**Fiscal Year: July 1, 2017 - June 30, 2018**

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	3,694,251	28,043,057
21	<u>Capital grants and gifts</u>	7,804,044	32,147,872
22	<u>Additions to permanent endowments</u>	41,425,635	25,669,576
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	52,923,930	85,860,505
25	Total all revenues and other additions	2,495,559,365	2,526,496,615

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

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**Part C-1 - Expenses by Functional Classification****Fiscal Year: July 1, 2017 - June 30, 2018****Report Total Operating AND Nonoperating Expenses in this section**

Line No.	<u>Expense: Functional Classifications</u>	Total amount	Prior Year Total Amount	<u>Salaries and wages</u>	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	346,902,410	359,260,841	216,533,692	216,351,667
02	<u>Research</u>	154,671,236	159,207,833	77,151,796	75,844,377
03	<u>Public service</u>	124,213,312	128,708,137	59,760,236	60,174,913
05	<u>Academic support</u>	86,622,811	92,971,150	46,565,431	46,773,671
06	<u>Student services</u>	46,835,867	43,834,989	23,219,768	22,641,697
07	<u>Institutional support</u>	52,233,718	60,984,743	31,650,420	36,532,501
10	Scholarships and fellowships expenses, net of <u>discounts and allowances</u> (from Part E, line 11)	36,628,000	37,681,001		
11	<u>Auxiliary enterprises</u>	491,260,231	492,525,545	286,040,756	273,310,573
12	<u>Hospital services</u>	951,161,767	879,586,712	316,794,178	277,255,009
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	54,221	1,368,067	0	0
19	<b>Total expenses and deductions</b>	2,290,583,573	2,256,129,018	1,057,716,277	1,008,884,408

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

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

**Fiscal Year: July 1, 2017 - June 30, 2018**

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	1,057,716,277	<b>1,008,884,408</b>
19-3	<u>Benefits</u>	301,601,201	<b>283,111,937</b>
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	32,695,745	<b>29,425,479</b>
19-5	<u>Depreciation</u>	129,883,785	<b>130,526,246</b>
19-6	<u>Interest</u>	43,817,625	<b>42,387,801</b>
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	724,868,940	<b>761,793,147</b>
19-1	<b>Total Expenses and Deductions</b> <b>(from Part C-1, Line 19)</b>	2,290,583,573	<b>2,256,129,018</b>
20-1	<u>12-month Student FTE (from E12 survey)</u>	27,656	<b>29,733</b>
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	82,824	<b>75,880</b>

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 H - Details of Endowment Assets**

**Fiscal Year: July 1, 2017 - June 30, 2018**

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	922,077,328	<b>869,565,594</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	1,003,025,019	<b>922,077,328</b>

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 J - Revenue Data for the Census Bureau**

**Fiscal Year: July 1, 2017 - June 30, 2018**

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	427,131,736	427,131,736			
02	Sales and services	1,516,140,971	16,412,223	485,259,335	1,014,469,413	0
03	Federal grants/contracts (excludes Pell Grants)	115,164,209	115,164,209	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	205,638,843	205,638,843	0	0	0
05	State grants and contracts	36,999,834	36,999,834	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	6,049,421	6,049,421	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	137,682,668				
10	Interest earnings	23,490,905				
11	Dividend earnings	0				
12	Realized capital gains	56,282,189				

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

**Fiscal Year: July 1, 2017 - June 30, 2018**

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	301,601,200	139,002,745	65,756,714	96,841,741	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	1,808,524,574	938,420,808	102,803,773	767,299,993	0
<b>Capital outlays</b>						
05	Construction	96,741,073	64,947,249	0	31,793,824	0
06	Equipment purchases	35,232,200	14,527,534	0	20,704,666	0
07	Land purchases	3,755	0	0	3,755	0
08	Interest on debt outstanding, all funds and activities	43,817,625				

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, 2017 - June 30, 2018**

Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	1,056,422,729
02	Long-term debt issued during fiscal year	14,043,000
03	Long-term debt retired during fiscal year	33,892,315
04	Long-term debt outstanding at end of fiscal year	1,036,573,414
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, 2017 - June 30, 2018**

Assets		Amount
Category		
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	5,480,073
09	Total cash and security assets held at end of fiscal year in all other funds	2,422,554,773

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

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

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

<input type="text" value="2.00"/>	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	
	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours
<b>Your office</b>	<input type="text" value="1.00"/>	hours	<input type="text" value="0.00"/>	hours	<input type="text" value="2.00"/>	hours	<input type="text" value="1.00"/>	hours
<b>Other offices</b>	<input type="text" value="9.00"/>	hours	<input type="text" value="1.00"/>	hours	<input type="text" value="4.00"/>	hours	<input type="text" value="0.00"/>	hours

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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 2018.

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).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$318,471,633	32%	\$11,515
State appropriations	\$201,944,592	20%	\$7,302
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$178,616,734	18%	\$6,459
Private gifts, grants, and contracts	\$96,257,033	10%	\$3,481
Investment income	\$97,780,789	10%	\$3,536
Other core revenues	\$112,735,542	11%	\$4,076
Total core revenues	\$1,005,806,323	100%	\$36,368
Total revenues	\$2,495,559,365		\$90,236

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 Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$346,902,410	41%	\$12,543
Research	\$154,671,236	18%	\$5,593
Public service	\$124,213,312	15%	\$4,491
Academic support	\$86,622,811	10%	\$3,132
Institutional support	\$52,233,718	6%	\$1,889
Student services	\$46,835,867	6%	\$1,694
Other core expenses	\$36,682,221	4%	\$1,326
Total core expenses	\$848,161,575	100%	\$30,668

Total expenses	\$2,290,583,573	\$82,824
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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	27,656

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)  
Edit Report

User ID: 29C0011

**Finance**

University of Missouri-Columbia (178396)

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