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Finance 2011-12

2010-11 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.

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**.

Institution: University of Missouri-Columbia (178396)

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Finance - Public institutions**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**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, 2011.)

Beginning: month/year (MMYYYY)

Month: Year:

And ending: month/year (MMYYYY)

Month: Year: **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
(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**

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

 Auxiliary enterprises Student services Does not participate in intercollegiate athletics Other (specify in box below)**5. Endowment Assets**

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

 Yes - (report endowment assets) No

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

Intercollegiate Athletics is a department.

Institution: University of Missouri-Columbia (178396)

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Part A - Statement of Net Assets

Fiscal Year: July 1, 2010 - June 30, 2011

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	1,004,159,993	914,763,809
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	1,788,891,735	1,700,490,537
04	Other noncurrent assets CV=[A05-A31]	1,000,797,651	822,753,368
05	Total noncurrent assets	2,789,689,386	2,523,243,905
06	Total assets CV=(A01+A05)	3,793,849,379	3,438,007,714
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	165,388,613	165,484,244
08	Other <u>current liabilities</u> CV=(A09-A07)	300,237,336	267,624,380
09	Total current liabilities	465,625,949	433,108,624
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	837,622,022	697,754,613
11	Other noncurrent liabilities CV=(A12-A10)	1,519,347	1,924,402
12	Total noncurrent liabilities	839,141,369	699,679,015
13	Total liabilities CV=(A09+A12)	1,304,767,318	1,132,787,639
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	965,176,426	942,399,646
15	<u>Restricted-expendable</u>	197,139,690	190,675,286
16	<u>Restricted-nonexpendable</u>	491,539,610	426,116,321
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	835,226,335	746,028,822
18	Total net assets CV=(A06-A13)	2,489,082,061	2,305,220,075

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 Assets (Page 2)

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	35,658,885	34,024,885
22	<u>Infrastructure</u>	229,649,199	187,282,650
23	<u>Buildings</u>	1,896,120,615	1,801,888,951
32	Equipment, including art and <u>library collections</u>	603,313,148	569,915,309
27	<u>Construction in progress</u>	108,017,054	103,101,240
	Total for Plant, Property and Equipment CV = (A21+ ... A27)	2,872,758,901	2,696,213,035
28	<u>Accumulated depreciation</u>	1,086,552,237	998,173,531
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	2,685,071	2,451,033

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 B - Revenues and Other Additions

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees</u> , after deducting <u>discounts & allowances</u>	246,626,964	228,697,046
	Grants and contracts - operating		
02	Federal operating grants and contracts	129,791,018	123,956,754
03	State operating grants and contracts	40,054,479	49,248,814
04	Local government/private operating grants and contracts	42,656,944	41,968,141
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	42,656,944	41,968,141
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	401,320,020	372,747,188
06	<u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u>	616,482,579	600,237,726
26	<u>Sales & services of educational activities</u>	15,403,026	15,180,650
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	19,747,271	16,588,411
09	Total operating revenues	1,512,082,301	1,448,624,730

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal <u>appropriations</u>	21,222,964	16,435,768
11	State <u>appropriations</u>	228,144,650	257,045,516
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants	21,763,800	17,823,870
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	28,408,229	25,023,879
17	<u>Investment income</u>	120,317,092	80,549,222
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	401
19	Total nonoperating revenues	419,856,735	396,878,656
27	Total operating and nonoperating revenues CV=[B19+B09]	1,931,939,036	1,845,503,386
28	12-month Student FTE from E12 CV=[B28a+B28b]	29,442	
	28a Undergraduates	23,300	
	28b Graduates	6,142	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	65,618	

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	4,486,644	9,777,702
21	<u>Capital grants & gifts</u>	8,632,320	12,767,129
22	<u>Additions to permanent endowments</u>	13,714,076	13,043,420
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	26,833,040	35,588,251
25	Total all revenues and other additions CV=[B09+B19+B24]	1,958,772,076	1,881,091,637

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

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	1 Total amount	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	<u>Instruction</u>	279,102,208	193,742,822	46,515,540	8,453,349	15,955,530	4,944,953	9,490,014	275,138,998
02	<u>Research</u>	163,656,061	83,270,931	16,861,618	5,202,991	9,820,543	3,043,592	45,456,386	172,011,985
03	<u>Public service</u>	110,437,370	55,801,885	14,019,130	3,433,426	6,480,523	2,008,450	28,693,956	110,884,835
05	<u>Academic support</u>	69,024,814	39,753,164	10,765,217	2,144,405	4,047,523	1,254,412	11,060,093	72,549,422
06	<u>Student services</u>	32,561,996	17,964,189	4,764,985	1,018,206	1,921,844	595,620	6,297,152	33,038,428
07	<u>Institutional support</u>	53,571,713	41,085,249	11,434,921	302,825	571,575	177,143	0	13,605,863
08	<u>Operation & maintenance of plant</u> (see instructions)	0	17,676,405	5,194,635	-52,454,668	3,070,253	951,536	25,561,839	0
10	<u>Scholarships and fellowships expenses</u> , excluding discounts & allowances	28,118,000						28,118,000	26,048,000
11	<u>Auxiliary enterprises</u>	396,000,306	191,147,825	39,356,351	12,661,245	23,897,850	7,406,444	121,530,591	368,991,131
12	<u>Hospital services</u>	639,617,343	229,052,958	59,722,013	19,238,221	36,311,763	11,253,776	284,038,612	604,482,012
13	<u>Independent operations</u>	0	0	0	0	0	0	0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	2,820,280	0	0	0	0	0	2,820,280	1,434,053
19	Total expenses & deductions	1,774,910,091	869,495,428	208,634,410	0	102,077,404	31,635,926	563,066,923	1,678,184,727
	Prior year amount	1,678,184,727	839,351,998	203,197,801		97,368,468	32,492,153	505,774,307	
20	12-month Student FTE from E12 CV=[C20a+C20b]	29,442							
	20a Undergraduates	23,300							
	20b Graduates	6,142							
21	Total expenses and deductions per student FTE CV=[C19/C20]	60,285							

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 D - Summary of Changes In Net Assets

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	1,958,772,076	1,881,091,637
02	Total expenses & deductions (from C19)	1,774,910,091	1,678,184,727
03	Change in net assets during year CV=(D01-D02)	183,861,985	202,906,910
04	Net assets beginning of year	2,305,220,075	2,102,313,166
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	1	-1
06	Net assets end of year (from A18)	2,489,082,061	2,305,220,075

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

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	21,763,800	17,823,870
02	<u>Other federal grants</u>	8,791,780	8,273,631
03	<u>Grants by state government</u>	9,316,158	12,090,699
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	10,740,666	9,913,992
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	63,814,698	66,453,529
07	Total gross scholarships and fellowships	114,427,102	114,555,721
<u>Discounts and Allowances</u>			
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	89,968,950	82,591,672
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises</u> CV= (E10-E08)	-3,659,848	5,916,049
10	Total discounts & allowances CV=(E07-E11)	86,309,102	88,507,721
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	28,118,000	26,048,000

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

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Part H - Details of Endowment Assets

Fiscal Year: July 1, 2010 - June 30, 2011

Line No.	Value of Endowment Assets	Market Value	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	510,554,667	469,885,193
02	Value of <u>endowment assets</u> at the end of the fiscal year	586,413,339	510,554,667

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

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2010 - June 30, 2011

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	336,595,914	336,595,914			
02 Sales and services	1,029,463,531	15,011,239	397,660,172	616,482,579	309,541
03 Federal grants/contracts (excludes Pell Grants)	129,791,018	123,749,871	0	0	6,041,147
Revenue from the state government:					
04 State appropriations, current & capital	232,631,294	184,569,449	0	20,982,325	27,079,520
05 State grants and contracts	40,054,479	27,693,931	0	1,316	12,359,232
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, including capital grants	93,411,569				
10 Interest earnings	33,966,606				
11 Dividend earnings	0				
12 Realized capital gains	10,103,994				

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 K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2010 - June 30, 2011

Category	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 Salaries and wages	869,653,129	413,179,134	191,147,825	229,052,958	36,273,212
02 Employee benefits, total	208,549,125	99,783,710	39,356,351	59,722,013	9,687,051
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	563,614,598	147,460,698	121,530,591	284,038,613	10,584,696
Capital outlay:					
05 Construction	131,100,577	88,324,095	0	42,776,482	0
06 Equipment purchases	45,075,843	19,100,517	0	25,869,559	105,767
07 Land purchases	1,634,000	1,634,000	0	0	0
08 Interest on debt outstanding, all funds & activities	31,635,926				
09 Scholarships/fellowships	114,427,102	114,427,102			

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

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Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2010 - June 30, 2011

Debt	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	863,238,857
02	Long-term debt issued during fiscal year	162,032,589
03	Long-term debt retired during fiscal year	22,260,811
04	Long-term debt outstanding at end of fiscal year	1,003,010,635
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)

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Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2010 - June 30, 2011

Assets

Category

Amount

07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	11,621,866
08 Total cash and security assets held at end of fiscal year in bond funds	167,673,460
09 Total cash and security assets held at end of fiscal year in all other funds	1,539,562,081

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

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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 ExPT and sent to your institution's CEO in November 2012.

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.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$246,626,964	26%	\$8,377
Government appropriations	\$249,367,614	27%	\$8,470
Government grants and contracts	\$191,609,297	20%	\$6,508
Private gifts, grants, and contracts	\$71,065,173	8%	\$2,414
Investment income	\$120,317,092	13%	\$4,087
Other core revenues	\$61,983,337	7%	\$2,105
Total core revenues	\$940,969,477	100%	\$31,960
Total revenues	\$1,958,772,076		\$66,530

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$279,102,208	38%	\$9,480
Research	\$163,656,061	22%	\$5,559
Public service	\$110,437,370	15%	\$3,751
Academic support	\$69,024,814	9%	\$2,344
Institutional support	\$53,571,713	7%	\$1,820
Student services	\$32,561,996	4%	\$1,106
Other core expenses	\$30,938,280	4%	\$1,051
Total core expenses	\$739,292,442	100%	\$25,110
Total expenses	\$1,774,910,091		\$60,285

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	29,442

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.

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Edit Report

Finance

Institution: University of Missouri-Columbia (178396)

There are no errors for the selected survey and institution.

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