

Institution: University of Missouri-System Office (178439)

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-System Office (178439)

User ID: 29C0011

**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-System Office (178439)

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, 2012.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2011"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2012"/>

**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 (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?

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

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

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

**Part A - Statement of Net Assets**

Fiscal Year: July 1, 2011 - June 30, 2012

**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
	<u>Current Assets</u>		
01	Total <u>current assets</u>	1,110,815,992	511,558,403
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	56,887,616	45,237,483
04	Other noncurrent assets CV=[A05-A31]	1,258,037,031	1,280,120,382
05	Total noncurrent assets	1,314,924,647	1,325,357,865
06	Total assets CV=(A01+A05)	2,425,740,639	1,836,916,268
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	0	0
08	Other <u>current liabilities</u> CV=(A09-A07)	2,020,226,761	1,297,688,176
09	Total current liabilities	2,020,226,761	1,297,688,176
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	10,539,384	10,770,559
11	Other noncurrent liabilities CV=(A12-A10)	19,215,397	108,096,333
12	Total noncurrent liabilities	29,754,781	118,866,892
13	Total liabilities CV=(A09+A12)	2,049,981,542	1,416,555,068
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	51,609,892	45,074,893
15	<u>Restricted-expendable</u>	-7,165,319	21,518,745
16	<u>Restricted-nonexpendable</u>	46,942,879	49,543,900
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	284,371,645	304,223,662
18	Total net assets CV=(A06-A13)	375,759,097	420,361,200

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

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

**Part A - Statement of Net Assets (Page 2)**

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land &amp; land improvements</u>	3,840,896	<b>3,840,896</b>
22	<u>Infrastructure</u>	371,550	<b>371,550</b>
23	<u>Buildings</u>	21,444,058	<b>21,444,058</b>
32	Equipment, including art and <u>library collections</u>	90,380,337	<b>87,018,680</b>
27	<u>Construction in progress</u>	16,150,195	<b>0</b>
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	132,187,036	<b>112,675,184</b>
28	<u>Accumulated depreciation</u>	75,299,420	<b>67,437,701</b>
33	Intangible assets, net of accumulated amortization	0	<b>0</b>
34	Other capital assets	0	<b>0</b>

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

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2011 - June 30, 2012

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	<u>Tuition &amp; fees</u> , after deducting <u>discounts &amp; allowances</u>	0	0
	Grants and contracts - operating		
02	Federal operating grants and contracts	4,070,718	1,153,150
03	State operating grants and contracts	3,280,819	3,384,364
04	Local government/private operating grants and contracts	32,629	91,078
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	32,629	91,078
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts &amp; allowances</u>	21,153,665	23,849,244
26	<u>Sales &amp; services of educational activities</u>	1,777	3,248
08	Other sources - operating (CV) CV=[B09-(B01+ .....+B26)]	19,682,214	21,558,231
09	Total operating revenues	48,221,822	50,039,315

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Source of funds	Current year amount	Prior year amount
	<b><u>Nonoperating Revenues</u></b>		
10	Federal <u>appropriations</u>	10,460,360	7,193,256
11	State <u>appropriations</u>	21,848,557	23,846,536
12	<u>Local appropriations, education district taxes, &amp; similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	0	0
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	315,262	178,315
17	<u>Investment income</u>	10,466,761	87,996,382
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	64,517	0
19	Total nonoperating revenues	43,155,457	119,214,489
27	Total operating and nonoperating revenues CV=[B19+B09]	91,377,279	169,253,804
28	<b><u>12-month Student FTE from E12</u></b>		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	0	2,641,409
21	<u>Capital grants &amp; gifts</u>	0	-2,000
22	<u>Additions to permanent endowments</u>	6,207	1,541
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	6,207	2,640,950
25	Total all revenues and other additions CV=[B09+B19+B24]	91,383,486	171,894,754

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



Institution: University of Missouri-System Office (178439)

User ID: 29C0011

**Part C - Expenses and Other Deductions**

Fiscal Year: July 1, 2011 - June 30, 2012

Report Total Operating AND Non-Operating Expenses in this section

Report in whole dollars only									
Line No.	Description	1	2	3	4	5	6	7	8
	Total amount	Salaries & wages	Employee fringe benefits	Operation and maintenance of plant	Depreciation	Interest	All other	PY Total Amount	
	<b>Expenses and Deductions</b>								
01	Instruction	10,462,352	466,822	8,043,495	179,873	931,231	698,295	142,636	12,461,517
02	Research	3,052,945	115,847	2,154,975	51,941	269,052	201,752	259,378	3,482,676
03	Public service	11,579,985	512,967	1,575,079	170,997	889,508	667,009	7,764,425	8,499,235
05	Academic support	8,235,959	648,231	1,700,330	123,807	638,575	478,844	4,646,172	10,469,433
06	Student services	3,193,370	1,025,677	1,090,704	48,119	249,272	186,919	592,679	3,211,223
07	Institutional support	44,485,718	21,762,023	8,303,294	645,909	3,349,231	2,511,464	7,913,797	40,578,511
08	Operation & maintenance of plant (see instructions)	0	391,272	804,738	-1,606,731	134,661	100,977	175,083	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (from E11)	0						0	0
11	Auxiliary enterprises	26,722,953	6,530,591	2,036,865	386,085	1,997,514	1,497,862	14,274,036	27,775,513
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	28,253,809	0	0	0	0	0	28,253,809	272,404
19	Total expenses & deductions	135,987,091	31,453,430	25,709,480	0	8,459,044	6,343,122	64,022,015	106,750,512
	Prior year amount	106,750,512	30,797,876	28,935,398		8,961,163	5,474,357	32,581,718	
20	12-month Student FTE from E12								
21	Total expenses and deductions per student FTE CV=[C19/C20]								

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

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

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

Fiscal Year: July 1, 2011 - June 30, 2012

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	91,383,486	171,894,754
02	Total expenses & deductions (from C19)	135,987,091	106,750,512
03	Change in net assets during year CV=(D01-D02)	-44,603,605	65,144,242
04	Net assets beginning of year	420,362,699	355,216,957
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	3	1
06	Net assets end of year (from A18)	375,759,097	420,361,200

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

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

**Part H - Details of Endowment Assets**

Fiscal Year: July 1, 2011 - June 30, 2012

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	158,729,682	133,983,124
02	Value of <u>endowment assets</u> at the end of the fiscal year	153,099,743	158,729,682

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

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

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

Fiscal Year: July 1, 2011 - June 30, 2012

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	0	0			
02 Sales and services	21,155,442	1,777	21,153,665		0
03 Federal grants/contracts (excludes Pell Grants)	4,070,718	4,070,718	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	21,848,557	21,848,557	0	0	0
05 State grants and contracts	3,280,819	3,280,819	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	0	0	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	354,098				
10 Interest earnings	15,315,021				
11 Dividend earnings	0				
12 Realized capital gains	36,712,974				

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

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

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

Fiscal Year: July 1, 2011 - June 30, 2012

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	31,453,430	24,922,839	6,530,591		0
02 Employee benefits, total	25,709,480	23,672,615	2,036,865		0
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	32,336,674	18,046,566	14,290,108	0	0
Capital outlay:					
05 Construction	0	0	0	0	0
06 Equipment purchases	2,387,098	2,387,098	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	6,343,122				
09 Scholarships/fellowships					

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

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

**Part L - Debt and Assets, page 1**

Fiscal Year: July 1, 2011 - June 30, 2012

Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	6,946,413
02	Long-term debt issued during fiscal year	148,438,013
03	Long-term debt retired during fiscal year	144,845,042
04	Long-term debt outstanding at end of fiscal year	10,539,384
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	160,935,000

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

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

**Part L - Debt and Assets, page 2**

Fiscal Year: July 1, 2011 - June 30, 2012

**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	0
09 Total cash and security assets held at end of fiscal year in all other funds	701,192,221

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

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

**Prepared by**

<b>This survey component was prepared by:</b>									
<input checked="" type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact	<input type="radio"/>	Finance Contact	<input type="radio"/>	Other
Name:	Randy Sade								
Email:	SadeR@umsystem.edu								
How long did it take to prepare this survey component?									
	<input type="text" value="15"/>	hours	<input type="text" value="0"/>	minutes					
<p>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.</p> <p>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.</p> <p>Thank you for your assistance.</p>									



Institution: University of Missouri-System Office (178439)

User ID: 29C0011

**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 2013.

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	\$0	0%	N/A
Government appropriations	\$32,308,917	46%	N/A
Government grants and contracts	\$7,351,537	10%	N/A
Private gifts, grants, and contracts	\$347,891	0%	N/A
Investment income	\$10,466,761	15%	N/A
Other core revenues	\$19,754,715	28%	N/A
Total core revenues	\$70,229,821	100%	N/A
Total revenues	\$91,383,486		N/A

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	\$10,462,352	10%	N/A
Research	\$3,052,945	3%	N/A
Public service	\$11,579,985	11%	N/A
Academic support	\$8,235,959	8%	N/A
Institutional support	\$44,485,718	41%	N/A
Student services	\$3,193,370	3%	N/A
Other core expenses	\$28,253,809	26%	N/A
Total core expenses	\$109,264,138	100%	N/A
Total expenses	\$135,987,091		N/A

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

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-System Office (178439)

User ID: 29C0011

Edit Report

**Finance**

**University of Missouri-System Office (178439)**

Source	Description	Severity	Resolved	Options
--------	-------------	----------	----------	---------

**Screen: Expenses**

Screen Entry	The expense for this classification is expected to be zero or left blank. Please confirm that this is correct. (Error #5214)	Confirmation	Yes	
Related Screens:	Expenses			
Screen Entry	The expense for this classification is expected to be zero or left blank. Please confirm that this is correct. (Error #5214)	Confirmation	Yes	
Related Screens:	Expenses			
Screen Entry	The expense for this classification is expected to be zero or left blank. Please confirm that this is correct. (Error #5214)	Confirmation	Yes	
Related Screens:	Expenses			
Screen Entry	The expense for this classification is expected to be zero or left blank. Please confirm that this is correct. (Error #5214)	Confirmation	Yes	
Related Screens:	Expenses			
Screen Entry	The expense for this classification is expected to be zero or left blank. Please confirm that this is correct. (Error #5214)	Confirmation	Yes	
Related Screens:	Expenses			
Screen Entry	The expense for this classification is expected to be zero or left blank. Please confirm that this is correct. (Error #5214)	Confirmation	Yes	
Related Screens:	Expenses			
Screen Entry	The expense for this classification is expected to be zero or left blank. Please confirm that this is correct. (Error #5214)	Confirmation	Yes	
Related Screens:	Expenses			

**Screen: Net Assets**

Screen Entry	Net assets (beginning of year) is expected to be equal to the prior year's net assets (end of year). Please explain. (Error #5303)	Explanation	Yes	
Reason:	Adjustment Related to GASB 53. Interest Rate Swap adjustment.			
Screen Entry	This number is expected to be greater than zero. Please verify. (Error #5202)	Confirmation	Yes	
Related Screens:	Net Assets			