

# IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)

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User ID: 29C0011

Finance 2020-21

2019-20 Data

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

## Overview

### Overview

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

### Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2020-21 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

### Changes to reporting for 2020-21:

#### Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

#### Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

#### For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

### 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:**

- 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-System Office (178439)

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Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS).
- Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2020"/>

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
- i** Qualified (Explain in box below)
- Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business-type activities
- Governmental Activities
- Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

a) 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)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Does not have intercollegiate athletics revenue
- Other (specify in box below)

5. Endowment Assets

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

- No
- Yes - (report endowment assets)

6. Pension

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

- No
- i** Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements? (No/Yes)


- No
- Yes

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




Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2019 - June 30, 2020			
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>	1,769,270,228	1,531,447,247
31	Depreciable <u>capital assets</u> , net of depreciation	6,681,650	21,619,189
04	Other noncurrent assets CV=[A05-A31]	2,265,771,985	1,990,704,257
05	Total <u>noncurrent assets</u>	2,272,453,635	2,012,323,446
06	<b>Total assets</b> CV=(A01+A05)	<b>4,041,723,863</b>	<b>3,543,770,693</b>
19	<b>Deferred outflows of resources</b>	38,273,841	277,715,954
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	208,238,041	93,848,548
08	Other current liabilities CV=(A09-A07)	2,908,589,306	2,661,259,431
09	Total <u>current liabilities</u>	3,116,827,347	2,755,107,979
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV=(A12-A10)	184,791,811	1,300,251,356
12	Total <u>noncurrent liabilities</u>	184,791,811	1,300,251,356
13	<b>Total liabilities</b> CV=(A09+A12)	<b>3,301,619,158</b>	<b>4,055,359,335</b>
20	<b>Deferred inflows of resources</b>	3,766,099	70,177,270
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	<input checked="" type="checkbox"/> -114,455,905	-118398504
15	<u>Restricted-expendable</u>	18,311,666	8,266,708
16	<u>Restricted-nonexpendable</u>	72,597,892	65,359,548
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	798,158,794	-259277710
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>774,612,447</b>	<b>-304049958</b>

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	3,840,895	3,840,895
22	<u>Infrastructure</u>	121,051,283	121,051,283
23	<u>Buildings</u>	21,493,515	21,493,515
32	Equipment, including art and <u>library collections</u>	76,073,144	77,165,866
27	<u>Construction in progress</u>	0	0
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>222,458,837</b>	<b>223,551,559</b>
28	<u>Accumulated depreciation</u>	122,372,690	119,360,602
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	12,172,087	11,899,817


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Part D - Summary of Changes In Net Position

<b>Fiscal Year: July 1, 2019 - June 30, 2020</b>			
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>	125,306,577	175032256
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	106,423,197	184354747
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>18,883,380</b>	-9322491
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	-304,049,958	-294727467
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	<input checked="" type="checkbox"/> <b>1,059,779,025</b>	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	774612447	-304049958

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Part B - Revenues by Source (1)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating</u> Revenues			
01	<u>Tuition and fees</u> , after deducting <u>discounts and allowances</u>	0	0
Grants and contracts - operating			
02	Federal operating grants and contracts	511,670	0
03	State operating grants and contracts	0	135,651
04	Local government/private operating grants and contracts	0	0
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	0	0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	21,456,479	25,377,409
26	<u>Sales and services of educational activities</u>	691,337	726,438
08	Other sources - operating (CV CV=[B09-(B01+ ....+B26)])	0	1,252,350
09	Total operating revenues	22,659,486	27,491,848



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Part B - Revenues by Source (2)


Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	9,871,446	9,828,045
11	State <u>appropriations</u>	20,078,498	20,792,583
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>	0	0
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	111,275	670,705
17	<u>Investment income</u>	3,525,696	99007953
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	27,503,099	17,239,172
19	Total nonoperating revenues	61,090,014	147,538,458
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	83,749,500	175,030,306
28	<u>12-month Student FTE from E12</u>		
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>		

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Part B - Revenues by Source (3)

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	0	0
21	<u>Capital grants and gifts</u>	2,205,163	0
22	<u>Additions to permanent endowments</u>	39,351,914	1950
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	41,557,077	1950
25	Total all revenues and other additions	125,306,577	175,032,256

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Part C-1 - Expenses by Functional Classification


Fiscal Year: July 1, 2019 - June 30, 2020						
Report Total Operating AND Nonoperating Expenses in this section						
Line No.	Expense: Functional Classifications	Total amount		Prior Year Total Amount	Salaries and wages	
		(1)			(2)	Prior Year Salaries and wages
01	<u>Instruction</u>	<input checked="" type="checkbox"/>	<input type="text" value="7,257,977"/>	6,709,004	<input type="text" value="0"/>	388,194
02	<u>Research</u>		<input type="text" value="1,942,707"/>	2,432,315	<input type="text" value="0"/>	107,733
03	<u>Public service</u>	<input checked="" type="checkbox"/>	<input type="text" value="1,658,643"/>	2,047,182	<input type="text" value="0"/>	224,156
05	<u>Academic support</u>	<input checked="" type="checkbox"/>	<input type="text" value="1,586,069"/>	3,272,443	<input type="text" value="0"/>	455,227
06	<u>Student services</u>		<input type="text" value="3,433,454"/>	4,864,389	<input type="text" value="0"/>	1,189,308
07	<u>Institutional support</u>	<input checked="" type="checkbox"/>	<input type="text" value="4,446,915"/>	40,898,512	<input type="text" value="0"/>	25,601,066
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E, E11)		<input type="text" value="0"/>	0		
11	<u>Auxiliary enterprises</u>		<input type="text" value="26,513,778"/>	23,135,509	<input type="text" value="5,567,204"/>	5,457,712
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]		59,583,654	100,995,393	0	0
19	<b>Total expenses and deductions</b>		<input type="text" value="106,423,197"/>	184,354,747	<input checked="" type="checkbox"/> <input type="text" value="5,567,204"/>	33,423,396

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Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020			
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)	5567204	33,423,396
19-3	<u>Benefits</u>	<input checked="" type="checkbox"/> 16,272,035	117,088,310
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	<input type="checkbox"/> 3,686,775	1,621,790
19-5	<u>Depreciation</u>	<input checked="" type="checkbox"/> 0	4,325,541
19-6	<u>Interest</u>	<input type="checkbox"/> 2,737,255	2,162,817
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	<input checked="" type="checkbox"/> 78,159,928	25,732,893
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	106423197	184,354,747
20-1	<u>12-month Student FTE (from E12 survey)</u>		
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]		


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Part M-1 - Pension Information

Fiscal Year: July 1, 2019 - June 30, 2020				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="6,864,952"/>	217,961,092
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="31,345,117"/>	814,278,706
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="425,125"/>	24,985,428
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="10,767,269"/>	220,472,951


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

Fiscal Year: July 1, 2019 - June 30, 2020			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="22,356"/>	17,475,557
06	Net OPEB liability	<input checked="" type="checkbox"/> <input type="text" value="10,384,528"/>	453,640,028
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="3,015,987"/>	44,866,856
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/> <input type="text" value="648,815"/>	27,213,697


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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2019 - June 30, 2020			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	209,618,492	205,616,212
02	Value of endowment net assets at the end of the fiscal year	212,887,431	209,618,492
03	Change in value of endowment net assets CV=[H02-H01]	3,268,939	
03a	New gifts and additions	711,293	
03b	Endowment net investment return	2,022,699	
03c	Spending distribution for current use	-8,279,803	
03d	Other CV=[H03-(H03a+H03b+H03c)]	8,814,750	


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Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020		
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	25,395,800
02	Operating revenues + nonoperating revenues	45,442,923
03	Change in net position	-15,456,299
04	Net position	786,520,304
05	Expendable net assets	805,228,497
06	Plant-related debt	208,238,041
07	Total expenses	72,227,425

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
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	22,147,816	691,337	21,456,479		0
03	Federal grants/contracts (excludes Pell Grants)	511,670	511,670	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	20,078,498	20,078,498	0	0	0
05	State grants and contracts	0	0	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, NOT including capital grants	39,463,189				
10	Interest earnings	41,655,824				
11	Dividend earnings	0				
12	Realized capital gains	21,130,991				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020						
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	16,272,034	14,284,115	1,987,919	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	144,157,795	126,353,505	17,804,290	0	0
Capital outlays						
05	Construction	0	0	0	0	0
06	Equipment purchases	230,889	230,889	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	2,737,255				


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

Fiscal Year: July 1, 2019 - June 30, 2020		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
02	Long-term debt issued during fiscal year	<input type="text" value="0"/>
03	Long-term debt retired during fiscal year	<input type="text" value="0"/>
04	Long-term debt outstanding at end of fiscal year	<input type="text" value="0"/>
05	Short-term debt outstanding at beginning of fiscal year	<input type="text" value="93,848,548"/>
06	Short-term debt outstanding at end of fiscal year	<input type="text" value="208,238,041"/>


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

Fiscal Year: July 1, 2019 - June 30, 2020		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="1,471,850,046"/>

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Prepared by

**Prepared by**

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:			
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input type="radio"/>	HR Contact
<input type="radio"/>		<input type="radio"/>	Other
Name:	<input type="text"/>		
Email:	<input type="text"/>		

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)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
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

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 2020.

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	\$0	0%	N/A
State appropriations	\$20,078,498	19%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$511,670	0%	N/A
Private gifts, grants, and contracts	\$111,275	0%	N/A
Investment income	\$3,525,696	3%	N/A
Other core revenues	\$79,622,959	77%	N/A
<b>Total core revenues</b>	<b>\$103,850,098</b>	<b>100%</b>	<b>N/A</b>
<b>Total revenues</b>	<b>\$125,306,577</b>	<b>N/A</b>	<b>N/A</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	\$7,257,977	9%	N/A
Research	\$1,942,707	2%	N/A
Public service	\$1,658,643	2%	N/A
Academic support	\$1,586,069	2%	N/A
Institutional support	\$4,446,915	6%	N/A
Student services	\$3,433,454	4%	N/A
Other core expenses	\$59,583,654	75%	N/A
<b>Total core expenses</b>	<b>\$79,909,419</b>	<b>100%</b>	<b>N/A</b>
<b>Total expenses</b>	<b>\$106,423,197</b>	<b>N/A</b>	<b>N/A</b>

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.

<b>Calculated value</b>	
	<b>Calculated value</b>
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 clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
<b>Screen: Statement of net position (1)</b>				
Screen Entry	The value of this field is not expected to be negative. Please correct your data or explain. (Error #5230)	Explanation	Yes	
Reason	The negative balance on line 14 is due to the campuses currently paying their principal balances faster than the University is paying the external debt. These internal payments are held with the University bank. In addition, the University has also issued commercial paper to fund working capital.			
<b>Screen: Changes to Net Position</b>				
Screen Entry	The calculated amount of adjustments to beginning net position and other gains or losses in Part D (line 05) is outside the expected range. Please correct your data or explain. (Error #5199)	Explanation	Yes	
Reason	Adjusted for Pension and OPEB now spread-out from the System Office to our four campuses.			
Related Screens	Changes to Net Position			
<b>Screen: Expenses Part 1</b>				
Perform Edits	The total amount of expenses reported for instruction in Part C (line 01) is expected to be zero or left blank. Please correct your data or explain. (Error #5245)	Explanation	Yes	
Reason	Instruction expenses result from E-Learning, Associated Students of the Univ. of Missouri Internship Program, Collaborative Course Development and Faculty Performance Shares. These are all managed centrally in the System unit (which includes University wide resources and the University Bank). In addition the expense related to the Pension and OPEB plans are carried at University Wide Resources. These costs are spread to the various functional categories.			
Related Screens	Expenses Part 1			
Screen Entry	The amount reported is outside the expected range of between 1,636,222 and 4,908,664 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to the consolidation of System President and MU Chancellor roles, some UMSYS activity moved to the campuses, causing a decrease for the campus from prior year.			
Screen Entry	The amount reported is outside the expected range of between 20,449,256 and 61,347,768 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to the consolidation of System President and MU Chancellor roles, some UMSYS activity moved to the campuses, causing a decrease for the campus from prior year.			
Screen Entry	The amount reported is outside the expected range of between 16,711,698 and 50,135,094 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to the consolidation of System President and MU Chancellor roles, some UMSYS activity moved to the campuses, causing a decrease for the campus from prior year.			
Perform Edits	The total amount of expenses reported for public service in Part C (line 03) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5249)	Confirmation	Yes	
Related Screens	Expenses Part 1			
<b>Screen: Expenses Part 2</b>				
Perform Edits	The total amount of depreciation expenses reported in Part C (line 19, column 5) is expected to be greater than zero. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5198)	Fatal	Yes	
Reason	Overridden by administrator. Due to the consolidation of System President and MU Chancellor roles, some UMSYS activity moved to the campuses, causing a decrease for the campus from prior year. RD			
Related Screens	Expenses Part 2			
Screen Entry	The amount reported is outside the expected range of between 58,544,155 and 175,632,465 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Adjusted for Pension and OPEB now spread-out from the System Office to our four campuses.			

Screen Entry	Other natural expense category should not account for more than 60% of total expenses. Please correct your data or explain. (Error #5280)	Explanation	Yes	
Reason	Greater percentage of natural expense is due to the adjustment for Adjusted for Pension and OPEB now spread-out from the System Office to our four campuses, which lowered the Benefits amount. Also, Salaries & Wages are less due to the consolidation of System President and MU Chancellor roles, some UMSYS activity moved to the campuses.			
Related Screens	Expenses Part 1, Expenses Part 2			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 141,674,710 and 294,247,474 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Adjusted for Pension and OPEB now spread-out from the System Office to our four campuses.			
Screen Entry	The amount reported is outside the expected range of between 529,281,159 and 1,099,276,253 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Result of unfavorable investment results during the year of the pandemic where market conditions were volatile.			
Screen Entry	The amount reported is outside the expected range of between 16,240,529 and 33,730,327 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Result of large difference between projected and actual investment earnings.			
Screen Entry	The amount reported is outside the expected range of between 143,307,419 and 297,638,483 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Result of unfavorable investment results during the year of the pandemic where market conditions were volatile.			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported is outside the expected range of between 11,359,113 and 23,592,001 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Adjusted for Pension and OPEB now spread-out from the System Office to our four campuses.			
Screen Entry	The amount reported is outside the expected range of between 29,163,457 and 60,570,255 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Primarily due to the actuarial gain due to demographic changes and also the valuation assumption changes regarding per capita health costs and future trend on those cost.			
Screen Entry	The amount reported is outside the expected range of between 294,866,019 and 612,414,037 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Adjusted for Pension and OPEB now spread-out from the System Office to our four campuses.			
Screen Entry	The amount reported is outside the expected range of between 17,688,904 and 36,738,490 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Adjusted for Pension and OPEB now spread-out from the System Office to our four campuses.			