

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

Overview

Finance Overview

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|---|
| 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. |
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| Resources: To download the survey materials for the p-8 TD.7478 nance |
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Finance - Public institutions

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

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

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

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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> | 977,259,536 | 1,004,159,993 |
| | <u>Noncurrent Assets</u> | | |
| 31 | Depreciable <u>capital assets</u> , net of depreciation | 1,918,063,300 | 1,788,891,735 |
| 04 | Other noncurrent assets CV=[A05-A31] | 979,296,938 | 1,000,797,651 |
| 05 | Total noncurrent assets | 2,897,360,238 | 2,789,689,386 |
| 06 | Total assets CV=(A01+A05) | 3,874,619,774 | 3,793,849,379 |
| | <u>Current Liabilities</u> | | |
| 07 | <u>Long-term debt, current portion</u> | 85,526,069 | 165,388,613 |
| 08 | Other <u>current liabilities</u> CV=(A09-A07) | 310,300,529 | 300,237,336 |
| 09 | Total current liabilities | 395,826,598 | 465,625,949 |
| | <u>Noncurrent Liabilities</u> | | |
| 10 | <u>Long-term debt</u> | 885,930,204 | 837,622,022 |
| 11 | Other noncurrent liabilities CV=(A12-A10) | 0 | 1,519,347 |
| 12 | Total noncurrent liabilities | 885,930,204 | 839,141,369 |
| 13 | Total liabilities CV=(A09+A12) | 1,281,756,802 | 1,304,767,318 |
| | <u>Net Assets</u> | | |
| 14 | <u>Invested in capital assets, net of related debt</u> | 996,760,980 | 965,176,426 |
| 15 | <u>Restricted-expendable</u> | 227,258,279 | 197,139,690 |
| 16 | <u>Restricted-nonexpendable</u> | 486,505,002 | 491,539,610 |
| 17 | <u>Unrestricted</u> CV=[A18-(A14+A15+A16)] | 882,338,711 | 835,226,335 |
| 18 | Total net assets CV=(A06-A13) | 2,592,862,972 | 2,489,082,061 |

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

Part A - Statement of Net Assets (Page 2)

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

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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> | 936,369 | 4,486,644 |
| 21 | <u>Capital grants & gifts</u> | 6,476,306 | 8,632,320 |
| 22 | <u>Additions to permanent endowments</u> | 17,708,790 | 13,714,076 |
| 23 | Other revenues & additions CV=[B24-(B20+...+B22)] | 42,316,001 | 0 |
| 24 | Total other revenues and additions | 67,437,466 | 26,833,040 |
| 25 | Total all revenues and other additions CV=[B09+B19+B24] | 1,981,169,735 | 1,958,772,076 |

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

Part D - Summary of Changes In Net Assets

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Institution: University of Missouri-Columbia (178396)

User ID: 2900011

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 | 586,413,337 | 510,554,667 |
| 02 | Value of <u>endowment assets</u> at the end of the fiscal year | 624,381,337 | 586,413,339 |

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

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 | 1,003,010,635 |
| 02 | Long-term debt issued during fiscal year | 3,175,906 |
| 03 | Long-term debt retired during fiscal year | 34,730,269 |
| 04 | Long-term debt outstanding | |
| | | |
| | | |
| | | |

Prepared by

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"/> | Other |
| Name: | <input type="text" value="Randy Sade"/> | | | | | | | | |
| Email: | <input type="text" value="SadeR@umsystem.edu"/> | | | | | | | | |

How long did it take to prepare this survey component?

| | | | |
|---------------------------------|-------|--------------------------------|---------|
| <input type="text" value="17"/> | hours | <input type="text" value="0"/> | minutes |
|---------------------------------|-------|--------------------------------|---------|

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 the survey preparation process.

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'

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Edit Report

Finance

University of Missouri-Columbia (178396)

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

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: | There is a 1,500 difference between Columbia prior year ending balance and current year beginning. This was due to a bad journal entry in prior years that had the wrong business unit header. | | | |