IPEDS

2021-22
Data Collection System

Finance 2021-22   2020-21 Data

Institution: University of Missouri-Columbia (178396)   User ID: 29C0011

Overview

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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 2021-22 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 2021-22:
- There are no changes to the 2021-22 collection.

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 .

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.

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

○   No
◉   Yes

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

Part D - Summary of Changes In Net Position

<table>
<tr><td colspan="5" align="center">Fiscal Year: July 1, 2020 - June 30, 2021

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions</td></tr>
<tr><th>Line No.</th><th>Description</th><th>Current year amount</th><th>Prior year amount</th></tr>
<tr><td>01</td><td>Total revenues and other additions for this institution AND all of its child institutions</td><td>3,235,584,983</td><td>2,581,578,983</td></tr>
<tr><td></td><td></td><td></td><td></td></tr>
<tr><td>02</td><td>Total expenses and deductions for this institution AND all of its child institutions</td><td>2,621,054,005</td><td>2,613,606,757</td></tr>
<tr><td></td><td></td><td></td><td></td></tr>
<tr><td>03</td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td></tr>
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Part E-1 - Scholarships and Fellowships

	Fiscal Year: July 1, 2020 - June 30, 2021		
	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)	23,794,144	22,520,477
02	Other federal grants (Do NOT include FDSL amounts)	13,869,495	12,688,099
03	Grants by state government	16,180,900	16,209,701
04	Grants by local government	0	0
05	Institutional grants from restricted resources	31,399,153	33,514,304
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	135,383,643	119,682,467
07	Total revenue that funds scholarships and fellowships	220,627,335	204,615,048
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	155,226,202	145,978,541
09	Discounts and allowances applied to sales and services of auxiliary enterprises	11,659,133	12,817,507
10	Total discounts and allowances CV=(E08+E09)	166,885,335	158,796,048
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.	53,742,000	45,819,000

Part E-2 - Sources of Discounts and Allowances

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021				
Line No.	Source of Funds		Current year amount	Prior year amount
	Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances		294,101,415	286,624,253
	Grants and contracts - operating			
02	Federal operating grants and contracts		132,159,862	128,211,631
03	State operating grants and contracts		57,628,796	53,800,589
04	Local government/private operating grants and contracts		57,046,815	52,518,401
	04a	Local government operating grants and contracts	5,072,930	5,766,477
	04b	Private operating grants and contracts	51,973,885	46,751,924
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances		555,517,253	502,550,657
06	Sales and services of hospitals, after deducting patient contractual allowances		1,197,250,285	

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Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	18,075,035	17,236,559
11	State appropriations	219,718,677	188,295,331
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	116,443,919	57,480,675
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	38,389,950	39,427,819
17	Investment income	350,965,704	25,580,930
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	87,069,001	13,523,810
19	Total nonoperating revenues	830,662,286	341,545,124
27	Total operating and nonoperating revenues CV=[B19+B09]	3,159,041,713	2,524,150,812
28	12-month Student FTE from E12	27,325	26,386
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	115,610	95,663

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations		

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Part C-1 - Expenses by Functional Classification

Line No.	Expense: Functional Classifications	Total amount (1)	Prior Year Total Amount	Salaries and wages (2)	Prior Year Salaries and wages
01	Instruction	337,868,270	353,840,692	202,802,206	213,545,236
02	Research	185,342,093	177,805,695	89,713,875	84,928,670
03	Public service	126,866,278	128,997,306	60,704,312	65,255,944
05	Academic support	95,555,750	89,392,307	46,358,228	49,013,635
06	Student services	42,360,490	49,506,889	23,433,989	24,505,085
07	Institutional support	86,599,570	84,458,205	53,637,716	56,122,153
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	53,742,000	45,819,000		
11	Auxiliary enterprises	567,293,094	554,438,979	329,970,409	326,622,439
12	Hospital services	1,120,357,023	1,040,129,009	364,407,600	350,298,581
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	5,069,437	89,218,675	0	0
19	Total expenses and deductions	2,621,054,005	2,613,606,757	1,171,028,335	1,170,291,743

Fiscal Year: July 1, 2020 - June 30, 2021

Report Total Operating AND Nonoperating Expenses in this section

Part C-2 - Expenses by Natural Classification

Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	☑ 38,156,993	174,442,714
02	Net Pension liability	☑ 221,294,313	796,498,993
03	Deferred inflows related to pension		

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

Part H - Details of Endowment Net Assets

		Fiscal Year: July 1, 2020 - June 30, 2021		
		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	1,065,746,506	1,052,759,715
02		Value of endowment net assets at the end of the fiscal year	1,360,462,170	1,065,746,506
03		Change in value of endowment net assets CV=[H02-H01]	294,715,664	12,986,791
	03a	New gifts and additions	43,447,265	40,234,666
	03b	Endowment net investment return	307,272,627	14,029,713
	03c	Spending distribution for current use	-58,169,925	-48,408,524
	03d	Other CV=[H03-(H03a+H03b+H03c)]	2,165,697	7,130,936

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Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021			
Line No.	Description (If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	☑ 275,711,925	84,727,994
02	Operating revenues + nonoperating revenues	2,809,590,273	2,563,899,017
03	Change in net position	☑ 558,229,345	71,421,945
04	Net position	2,979,548,249	3,794,000,572
05	Expendable net assets	1,805,172,228	1,665,885,880
06	Plant-related debt	1,099,021,479	1,162,014,973
07	Total expenses	2,533,878,348	2,479,943,503

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Part J - Revenue Data for the Census Bureau

Part K - Expenditure Data for the Census Bureau

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

Fiscal Year: July 1, 2020 - June 30, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	1,162,014,972
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	62,993,493
04	Long-term debt outstanding at end of fiscal year	1,099,021,479
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Fiscal Year: July 1, 2020 - June 30, 2021		
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	5,034,871
09	Total cash and security assets held at end of fiscal year in all other funds	2,839,306,268

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:					
⦿	Keyholder	○	SFA Contact	○	HR Contact
○	Finance Contact	○	Academic Library Contact	○	Other
Name:					

Summary

Edit Report

Finance

Finance