

Finance 2018-19

2017-18 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.

There are a few minor additions to the 2018-19 collection.

- For GASB institutions, guidance has been added to Part D and Part C to accommodate implementation of GASB Statements 74/75. Please carefully review FAQ #21 and the specified parts' instructions.
- For FASB not-for-profit institutions, [a crosswalk](#) has been developed to provide guidance for FASB Accounting Standard Update 2016-14, Not-for-profit Entities (Topic 950): Presentation of Financial Statements of Not-for-profit Entities.

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:

- | | |
|----------------------------------|---|
| <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.

General Information
GASB-Reporting Institutions (aligned form)

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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2017 - June 30, 2018

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>Assets</u>		
01	Total <u>current assets</u>	1,357,693,007	1,244,509,402
31	Depreciable <u>capital assets</u> , net of depreciation	2,187,287,751	2,176,888,652
04	Other noncurrent assets CV=[A05-A31]	1,492,782,562	1,439,144,394
05	Total <u>noncurrent assets</u>	3,680,070,313	3,616,033,046
06	Total assets CV=(A01+A05)	5,037,763,320	4,860,542,448
19	<u>Deferred outflows of resources</u>	719,865	785,807
	<u>Liabilities</u>		
07	<u>Long-term debt, current portion</u>	34,400,714	34,198,589
08	Other current liabilities CV=(A09-A07)	340,895,106	348,158,931
09	Total <u>current liabilities</u>	375,295,820	382,357,520
10	<u>Long-term debt</u>	1,003,611,313	1,024,711,801
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total <u>noncurrent liabilities</u>	1,003,611,313	1,024,711,801
13	Total liabilities CV=(A09+A12)	1,378,907,133	1,407,069,321
20	<u>Deferred inflows of resources</u>	9,652,816	0
	<u>Net Position</u>		
14	<u>Invested in capital assets, net of related debt</u>	1,203,393,445	1,167,401,717
15	<u>Restricted-expendable</u>	327,928,179	311,695,092
16	<u>Restricted-nonexpendable</u>	793,254,899	726,966,793
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	1,325,346,713	1,248,195,332
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	3,649,923,236	3,454,258,934

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

Part A - Statement of Net Position Page 2

Part B - Revenues by Source (2)

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2017 - June 30, 2018

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	3,694,251	28,043,057
21	<u>Capital grants and gifts</u>	7,804,044	32,147,872
22	<u>Additions to permanent endowments</u>	41,425,635	25,669,576
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	52,923,930	

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Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2017 - June 30, 2018

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)	1,057,716,277	1,008,884,408
19-3	<u>Benefits</u>	301,601,201	283,111,937
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	32,695,745	29,425,479
19-5	<u>Depreciation</u>	129,883,785	130,526,246
19-6	<u>Interest</u>	43,817,625	42,387,801
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	724,868,940	761,793,147
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	2,290,583,573	2,256,129,018
20-1	<u>12-month Student FTE (from E12 survey)</u>	27,656	29,733
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	82,824	75,880

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, 2017 - June 30, 2018

Line No.	Value of Endowment Assets	<u>Market Value</u>	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	922,077,328	869,565,594
02	Value of <u>endowment assets</u> at the end of the fiscal year	1,003,025,019	922,077,328

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

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2017 - June 30, 2018

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	427,131,736	427,131,736			
02	Sales and services	1,516,140,971	16,412,223	485,259,335	1,014,469,413	0
03	Federal grants/contracts (excludes Pell Grants)	115,164,209	115,164,209	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	205,638,843	205,638,843	0	0	0
05	State grants and contracts	36,999,834	36,999,834	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	6,049,421	6,049,421	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	137,682,668				
10	Interest earnings	23,490,905				



Total expenses	\$2,290,583,573		\$82,824
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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), hospital operations, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

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[Edit Report](#)

Finance

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There are no errors for the selected survey and institution.