

# IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)  
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022  
User ID: 29C0011

Finance 2021-22

2020-21 Data

Institution: University of Missouri-Columbia (178396)

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 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 .

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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.

Finance - Public Institutions Using GASB Standards

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

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Part D - Summary of Changes In Net Position

| 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 |   |                     |                   |
| Line No.   | Description   | Current year amount | Prior year amount |
| 01   | Total revenues and other additions for this institution AND all of its child institutions | 3,235,584,983       | 2,581,578,983     |
| 02   | Total expenses and deductions for this institution AND all of its child institutions      | 2,621,054,005       | 2,613,606,757     |
| 03   |   |                     |                   |
|  |   |                     |                   |
|  |   |                     |                   |
|  |   |                     |                   |





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 |
| <u>Operating</u> Revenues                 |  |                     |                   |
| 01  | <u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>                          | 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 <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u> | 555,517,253         | 502,550,657       |
| 06  | <u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>       | 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 |
| <u>Nonoperating Revenues</u>              |  |                     |                   |
| 10  | Federal <u>appropriations</u>  | 18,075,035          | 17,236,559        |
| 11  | State <u>appropriations</u>  | 219,718,677         | 188,295,331       |
| 12  | <u>Local appropriations, education district taxes, and similar support</u>     | 0                   | 0                 |
|   |  |                     |                   |
| <u>Grants-nonoperating</u>                |  |                     |                   |
| 13  | Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b> | 116,443,919         | 57,480,675        |
| 14  | State nonoperating grants  | 0                   | 0                 |
| 15  | Local government nonoperating grants   | 0                   | 0                 |
| 16  | <u>Gifts, including contributions from affiliated organizations</u>            | 38,389,950          | 39,427,819        |
| 17  | <u>Investment income</u>   | 350,965,704         | 25,580,930        |
| 18  | Other nonoperating revenues<br>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<br>CV=[B19+B09]                      | 3,159,041,713       | 2,524,150,812     |
| 28  | <u>12-month Student FTE from E12</u>   | 27,325              | 26,386            |
| 29  | Total operating and nonoperating revenues per student FTE<br>CV=[B27/B28]      | 115,610             | 95,663            |



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Part C-1 - Expenses by Functional Classification

| Fiscal Year: July 1, 2020 - June 30, 2021                        |  |               |                            |                    |                                  |
|--|--|---------------|----------------------------|--------------------|----------------------------------|
| Report Total Operating AND Nonoperating Expenses in this section |  |               |                            |                    |                                  |
| Line No.   | Expense: Functional Classifications  | Total amount  | Prior Year<br>Total Amount | Salaries and wages | Prior Year<br>Salaries and wages |
|  |  | (1)           |                            | (2)                |                                  |
| 01   | <u>Instruction</u>   | 337,868,270   | 353,840,692                | 202,802,206        | 213,545,236                      |
| 02   | <u>Research</u>  | 185,342,093   | 177,805,695                | 89,713,875         | 84,928,670                       |
| 03   | <u>Public service</u>  | 126,866,278   | 128,997,306                | 60,704,312         | 65,255,944                       |
| 05   | <u>Academic support</u>  | 95,555,750    | 89,392,307                 | 46,358,228         | 49,013,635                       |
| 06   | <u>Student services</u>  | 42,360,490    | 49,506,889                 | 23,433,989         | 24,505,085                       |
| 07   | <u>Institutional support</u>   | 86,599,570    | 84,458,205                 | 53,637,716         | 56,122,153                       |
| 10   | <u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)</u> | 53,742,000    | 45,819,000                 |                    |                                  |
| 11   | <u>Auxiliary enterprises</u>   | 567,293,094   | 554,438,979                | 329,970,409        | 326,622,439                      |
| 12   | <u>Hospital services</u>   | 1,120,357,023 | 1,040,129,009              | 364,407,600        | 350,298,581                      |
| 13   | <u>Independent operations</u>  | 0             | 0                          | 0                  | 0                                |
| 14   | Other Functional Expenses and deductions<br>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                    |

Part C-2 - Expenses by Natural Classification

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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                     | <input checked="" type="checkbox"/> <input type="text" value="38,156,993"/>  | 174,442,714       |
| 02  | Net Pension liability               | <input checked="" type="checkbox"/> <input type="text" value="221,294,313"/> | 796,498,993       |
| 03  | Deferred inflows related to pension |  |                   |
|   |                                     |  |                   |

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

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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<br>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<br>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<br><i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions.<br/>Include amounts for the institution's GASB and FASB component units.)</i> |                                     | Current year amount | Prior year amount |
| 01  | Operating income (Loss) + net nonoperating revenues (expenses)  | <input checked="" type="checkbox"/> | 275,711,925         | 84,727,994        |
| 02  | Operating revenues + nonoperating revenues  |                                     | 2,809,590,273       | 2,563,899,017     |
| 03  | Change in net position  | <input checked="" type="checkbox"/> | 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     |

 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 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: |                 |                       |                          |                       |            |
| <input checked="" type="radio"/>       | Keyholder       | <input type="radio"/> | SFA Contact              | <input type="radio"/> | HR Contact |
| <input type="radio"/>                  | Finance Contact | <input type="radio"/> | Academic Library Contact | <input type="radio"/> | Other      |
| Name:                                  |                 |                       |                          |                       |            |
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Edit Report

Finance

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