	Finance 2015-16	
Institution: University of Missouri-System Office (178439)	User ID: 29C0011	

Overview

	Finance Overview
Purpose	
	he IPEDS Finance component is to collect basic financial information from items associated with General Purpose Financial Statements.
	new changes to the 2015-16 Finance data collection. A new FAQ clarifying how to report VA ts has been added for all institutions. For GASB institutions, a new pension screen (Part M) has

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Finance - Public institutions

	Reporting Standard					
Please	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.					

	of Missouri-System Of	ffice (178439)			Use	r ID: 29C0011
Finance - Public institu	utions					
	_	Seneral Information				
	·	ng Institutions (alig				
To the extent possible, the General Purpose Financ or details and reference	he finance data requeste sial Statements (GPFS). ss.	ed in this report sh Please refer to the	ould be prove instructions	ided from y specific to	our institution each screen	n's audited of the survey
I. Fiscal Year Calendar						
This report covers financ	cial activities for the 12-n	nonth fiscal year:				

Financial Position	ffice (178439)		er ID: 29C

Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2014 - June 30, 2015					
ine No.	Description	Ending balance	Prior year Ending balance		
	Capital Assets				
21	Land and land improvements				

Institution	User ID: 29C0011			
Pail D - F	Keven	nues by Source		

Part B - Revenues by Source

	Fiscal Year: July 1, 2014 - June 30, 2015		
Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	9,697,106	
11	State appropriations	22,701,055	
12	Local appropriations, education district taxes, and similar support	0	
	Grants-nonoperating		
13	Federal nonoperating grants		

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	Fiscal Year: July 1, 2014 - June 30, 2015								
		Expense Natural Classifications							
		1	2	3	4	5	6	7	8
Line No.	Expense Functional Classifications	Total amount	Salaries and wages	Employee fringe benefits	Operation and maintenance of plant	<u>Depreciation</u>	Interest	All other	PY Total Amount
01	Instruction	5,784,393	107,347	4,436,495	150,421	583,100	480,737	26,293	
02	Research	2,408,752	274,392	1,063,480	64,774	242,595	200,007	563,504	
03	Public service	2,412,921	215,542	903,443	64,886	243,015	200,354	785,681	
05	Academic support	2,669,052	163,711	884,376	71,773	268,811	221,621	1,058,760	
06	Student services	3,356,197	1,091,512	883,734	90,252	338,015	278,677	674,007	
07	Institutional suppor -8	36							

Institution: University of Missouri-System Office (178439) Part M - Additional (Unfunded) Pension Information	User ID: 29C0011

Institution: University of Missouri-System Office (178439) Part D - Summary of Ch anges In Net Position	User ID: 29C0011

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2014 - June 30, 2015				
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.			

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Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2014 - June 30, 2015				
Debt				
Cate	gory	Amount		
01	Long-term debt outstanding at beginning of fiscal year	23,782,972		
02	Long-term debt issued during fiscal year	6,509,912		
03	Long-term debt retired during fiscal year	13,259,743		
04	Long-term debt outstanding at end of fiscal year	43,552,627		
05	Short-term debt outstanding at beginning of fiscal year	71,572,350		
06	Short-term debt outstanding at end of fiscal year	41,223,000		
You r	nay use the space below to provide context for the data you've reported above	e.		

Part L - Debt and Assets, page 2

	Fiscal Year: July 1, 2014 - June 30, 2015	
Ass	sets	
Ca	tegory	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	5,457,917
09	Total cash and security assets held at end of fiscal year in all other funds	763,317,145
You	u may use the space below to provide context for the data you've reported above.	

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPED in various Department of Education reports. A specifically for your institution through the Coll institution's Data Feedback Report (DFR). The opportunity to view some of the data that, wh process, will appear on the College Navigator updated approximately three months after the data Reports will be available through the Data Ce November 2016.

S Data Center and appear as aggregated data dditionally, some of the reported data appears ege Navigator website and is included in your purpose of this summary is to provide you an en accepted through the IPEDS quality control website and/or your DFR. College Navigator is collection period closes and Data Feedback nter and sent to your institution's CEO in

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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.

Core Revenues				
Revenue Source	Reported values Percer	nt of total core revenues	Core revenues per FTE enrollment	
Tuition and fees	\$0	0%	N/A	
State appropriations	\$22,701,055	22%	N/A	
Local appropriations	\$0	0%	N/A	
Government grants and contracts	\$0	0%	N/A	
Private gifts, grants, and contracts	\$368,149	0%	N/A	
Investment income	\$18,696,688	18%	N/A	
Other core revenues	\$62,935,234	60%	N/A	
Total core revenues	\$104,701,126	100%	N/A	
Total revenues	\$135,599,063		N/A	

Other core revenues include federal appropriations; sales an nonoperating sources; and other revenues and revenues exclude revenues from auxiliary en

d services of educational activities; other operating and additions (e.g., capital appropriations, terprises (e.g., bookstores, dormitories)

capital grants and gifts, etc.). Core , hospitals, and independent operations.

For institutions reporting in Fu

The full-time equivalent (FTE) enrollment us ed in this report is the sum of the in stitution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

Edit Report

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Finance

University of Missouri-System Office (178439)

Description	Severity Re	solved Op	otions		
nancial Position					
The value of this field is not expected to be negative. Please correct your data or explain. (Error #5230)	Explanation	Yes			
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.					
The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes			
The amount of total net assets is not expected to be negative. Please correct your data or explain why total liabilities (line 13) exceed total assets (line 06). (Error #5156)	Explanation	Yes			
xpenses					
The amount reported is outside the expected range of between 2,887,383 and 8,662,149 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes			
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			
	nancial Position The value of this field is not expected to be negative. Please correct your data or explain. (Error #5230) The negative balance on line 14 is due to the campuses currently paying their puniversity is paying the external debt. These internal payments are held with the University has also issued commercial paper to fund working capital. The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148) Negative is related to the early implementation of GASB 67/68. This negative in recognizing a change in accounting principle that reduced the net asset balance. The amount of total net assets is not expected to be negative. Please correct your data or explain why total liabilities (line 13) exceed total assets (line 06). (Error #5156) Negative is related to the early implementation of GASB 67/68. This negative in recognizing a change in accounting principle that reduced the net asset balance expenses The amount reported is outside the expected range of between 2,887,383 and 8,662,149 when compared with the prior year value. Please correct your data or explain. (Error #5301) Total Depreciation was higher because the hospital changed their capital asset approximately \$5 million of additional depreciation that was recorded at the Uniter to the property of the	The value of this field is not expected to be negative. Please correct your data or explain. (Error #5230) The negative balance on line 14 is due to the campuses currently paying their principal balan University is paying the external debt. These internal payments are held with the University b University has also issued commercial paper to fund working capital. The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148) Negative is related to the early implementation of GASB 67/68. This negative in unrestricted recognizing a change in accounting principle that reduced the net asset balance by \$502.3 m The amount of total net assets is not expected to be negative. Please correct your data or explain why total liabilities (line 13) exceed total assets (line 06). (Error #5156) Negative is related to the early implementation of GASB 67/68. This negative in unrestricted recognizing a change in accounting principle that reduced the net asset balance by \$502.3 m Explanation Explanation The amount reported is outside the expected range of between 2,887,383 and 8,662,149 when compared with the prior year value. Please correct your data or explain. (Error #5301) Total Depreciation was higher because the hospital changed their capital asset threshold whapproximately \$5 million of additional depreciation that was recorded at the University Wide to 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)	The value of this field is not expected to be negative. Please correct your data or explain. (Error #5230) The negative balance on line 14 is due to the campuses currently paying their principal balances faster the University is paying the external debt. These internal payments are held with the University bank. In additional university has also issued commercial paper to fund working capital. The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148) Negative is related to the early implementation of GASB 67/68. This negative in unrestricted net assets is recognizing a change in accounting principle that reduced the net asset balance by \$502.3 million in fiscal your data or explain why total liabilities (line 13) exceed total assets (line 06). (Explanation Yes (Error #5156) Negative is related to the early implementation of GASB 67/68. This negative in unrestricted net assets is recognizing a change in accounting principle that reduced the net asset balance by \$502.3 million in fiscal expenses The amount reported is outside the expected range of between 2,887,383 and 8,662,149 when compared with the prior year value. Please correct your data or explain. (Error #5301) Total Depreciation was higher because the hospital changed their capital asset threshold which generated approximately \$5 million of additional depreciation that was recorded at the University Wide business unit. 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)		

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Screen Entry The additional (unfunded) pension expense is expected to be less than total benefits expense reported in Part C, column 3, line 19. Please correct your data or explain. (Error #5271)

Reason: The pension is carried at the consolidated University-wide and doesn't touch the other campus business units.