

Finance - Public Institutions Using GASB Standards

General Information
GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

1. Fiscal Year Calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2019.)

| | | |
|---------------------------------|--|--|
| Beginning: month/year (MMYYYY) | Month: <input style="width: 30px;" type="text" value="7"/> | Year: <input style="width: 30px;" type="text" value="2018"/> |
| And ending: month/year (MMYYYY) | Month: <input style="width: 30px;" type="text" value="6"/> | Year: <input style="width: 30px;" type="text" value="2019"/> |

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

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| <input checked="" type="radio"/> Unqualified | <input type="radio"/> Qualified (Explain in box below) | <input type="radio"/> Don't know OR in progress (Explain in box below) |
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Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2018 - June 30, 2019

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> | 1,323,410,600 | 1,357,693,007 |
| 31 | Depreciable <u>capital assets</u> , net of depreciation | 2,283,673,080 | 2,187,287,751 |
| 04 | Other noncurrent assets CV=[A05-A31] | 1,589,577,828 | 1,492,782,562 |
| 05 | Total <u>noncurrent assets</u> | 3,873,250,908 | 3,680,070,313 |
| 06 | Total assets CV=(A01+A05) | 5,196,661,508 | 5,037,763,320 |
| 19 | <u>Deferred outflows of resources</u> | 54,299,123 | 719,865 |
| | <u>Liabilities</u> | | |
| 07 | <u>Long-term debt, current portion</u> | 38,682,312 | 34,400,714 |
| 08 | Other current liabilities CV=(A09-A07) | 336,445,901 | 340,895,106 |
| 09 | Total <u>current liabilities</u> | 375,128,213 | 375,295,820 |
| 10 | <u>Long-term debt</u> | 1,010,240,649 | 1,003,611,313 |
| 11 | Other noncurrent liabilities CV=(A12-A10) | 72,879,366 | 0 |
| 12 | Total <u>noncurrent liabilities</u> | 1,083,120,015 | 1,003,611,313 |
| 13 | Total liabilities CV=(A09+A12) | 1,458,248,228 | 1,378,907,133 |
| 20 | <u>Deferred inflows of resources</u> | 9,623,787 | 9,652,816 |
| | <u>Net Position</u> | | |
| 14 | <u>Invested in capital assets, net of related debt</u> | 1,280,654,222 | 1,203,393,445 |
| 15 | <u>Restricted-expendable</u> | 331,974,363 | 327,928,179 |
| 16 | <u>Restricted-nonexpendable</u> | 827,554,459 | 793,254,899 |
| 17 | <u>Unrestricted</u> CV=[A18-(A14+A15+A16)] | 1,342,905,572 | 1,325,346,713 |

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|----|---|---------------|----------------------|
| 18 | Net position CV=[(A06+A19)-(A13+A20)] | 3,783,088,616 | 3,649,923,236 |
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You may use the space below to provide context for the data you've reported above.

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2018 - June 30, 2019

| Line No. | Description | Ending balance | Prior year Ending balance |
|---|---|----------------|---------------------------|
| <u>Capital Assets</u> | | | |
| 21 | <u>Land and land improvements</u> | 43,001,284 | 41,601,761 |
| 22 | <u>Infrastructure</u> | 345,945,456 | 340,708,744 |
| 23 | <u>Buildings</u> | 2,817,609,480 | 2,725,124,706 |
| 32 | Equipment, including art and <u>library collections</u> | 740,537,179 | 724,268,782 |
| 27 | <u>Construction in progress</u> | 157,933,765 | 74,377,967 |
| | Total for Plant, Property and Equipment CV = (A21+ .. A27) | 4,105,027,164 | 3,906,081,960 |
| 28 | <u>Accumulated depreciation</u> | 1,869,683,201 | 1,756,720,920 |
| 33 | Intangible assets, net of accumulated amortization | 0 | 0 |
| 34 | Other capital assets | 48,329,117 | 37,926,711 |
| <p>You may use the space below to provide context for the data you've reported above.</p> <div style="border: 1px solid gray; height: 80px; width: 100%;"></div> | | | |

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2018 - June 30, 2019

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) | 21,701,612 | 20,403,270 |
| 02 | Other federal grants (Do NOT include FDSL amounts) | 5,276,868 | 5,516,316 |
| 03 | Grants by state government | 14,261,742 | 13,025,598 |
| 04 | Grants by local government | 0 | 0 |
| 05 | Institutional grants from restricted resources | 15,718,661 | 3,655,057 |
| 06 | Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)] | 107,958,275 | 112,663,568 |
| 07 | Total revenue that funds scholarships and fellowships | 164,917,158 | 155,263,809 |
| | <u>Discounts and Allowances</u> | | |
| 08 | Discounts and allowances applied to tuition and fees | 116,475,456 | 108,660,103 |
| 09 | Discounts and allowances applied to sales and services of auxiliary enterprises | 12,200,702 | |
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Part B - Revenues by Source (3)

Part C-1 - Expenses by Functional Classification

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2018 - June 30, 2019

| Line No. | <u>Expense: Natural Classifications</u> | Total Amount | Prior year amount |
|----------|--|---------------|----------------------|
| 19-2 | <u>Salaries and Wages</u> (from Part C-1,Column 2 line 19) | 1,109,143,280 | 1,057,716,277 |
| 19-3 | <u>Benefits</u> | 322,316,447 | 301,601,201 |
| 19-4 | <u>Operation and Maintenance of Plant (as a natural expense)</u> | 38,005,610 | 32,695,745 |
| 19-5 | <u>Depreciation</u> | 134,179,605 | 129,883,785 |
| 19-6 | <u>Interest</u> | 41,565,373 | 43,817,625 |
| 19-7 | <u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)] | 787,978,367 | 724,868,940 |
| 19-1 | Total Expenses and Deductions (from Part C-1, Line 19) | 2,433,188,682 | 2,290,583,573 |
| 20-1 | <u>12-month Student FTE (from E12 survey)</u> | 26,558 | 27,656 |
| 21-1 | Total expenses and deductions per student FTE CV=[C19-1/C20-1] | 91,618 | 82,824 |

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

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2018 - June 30, 2019

| 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 | 1,003,025,019 | 922,077,328 |
| 02 | Value of <u>endowment assets</u> at the end of the fiscal year | 1,052,759,715 | 1,003,025,019 |

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

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Part K - Expenditure Data for the Census Bureau

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Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

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

Fiscal Year: July 1, 2018 - June 30, 2019

| Debt | | |
|-------------|---|---------------|
| Category | | Amount |
| 01 | Long-term debt outstanding at beginning of fiscal year | 1,036,573,414 |
| 02 | Long-term debt issued during fiscal year | 63,200,000 |
| 03 | Long-term debt retired during fiscal year | 51,150,266 |
| 04 | Long-term debt outstanding at end of fiscal year | 1,048,623,148 |
| 05 | Short-term debt outstanding at beginning of fiscal year | 0 |
| 06 | Short-term debt outstanding at end of fiscal year | 0 |

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

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

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

Fiscal Year: July 1, 2018 - June 30, 2019

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 | 2,467,775 |
| 09 Total cash and security assets held at end of fiscal year in all other funds | 2,505,622,161 |

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

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|---------------------|-----------------|------|----------|
| Other core expenses | \$37,438,786 | 4% | \$1,410 |
| Total core expenses | \$885,825,302 | 100% | \$33,354 |
| | | | |
| Total expenses | \$2,433,188,682 | | \$91,618 |

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, dining centers, etc.).

