

2019-20 Data

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporti ng Institutions (aligned form)

Reporting Reminder:

- 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, 2020.)

Beginning: month/year (MMYYYY)	Month:	7	Year:	2019
And ending: month/year (MMYYYY)	Month:	6	Year:	2020

2. Audit Opinion

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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.)

- Unqualified
 - Qualified (Explain in box below)
- O Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- Business-type activities
- Governmental Activities
- O Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

a) If your institution participates in intercollegiate athl

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art A - Statement of Net Position Page 1						

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2019 - June 30, 2020								
Line No.	Description	Ending balance	Prior year Ending balance					
	Capital Assets							
21	Land and land improvements	3,840,895	3,840,895					
22	<u>Infrastructure</u>	121,051,283	121,051,283					
23	Buildings	21,493,515	21,493,515					
32	Equipment, including art and library collections	76,073,144	77,165,866					
27	Construction in progress	0	0					
	Total for Plant, Property and Equipment CV = (A21+ A27)	222,458,837	223,551,559					
28	Accumulated depreciation	122,372,690	119,360,602					
33	Intangible assets, net of accumulated amortization	0	0					
34	Other capital assets	12,172,087	11,899,817					



Institution: University of Missouri-System Office (178439) Part D - Summary of Changes In Net Position					

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Part C-1 - Expenses by Functional Classification

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Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2019 - June 30, 2020					

Part M-1 - Pension Information

Fiscal Year: July 1, 2019 - June 30, 2020							
Line No.	Prior Year amount						
01	Pension expense		6,864,952	217,961,092			
02	Net Pension liability	~	31,345,117	814,278,706			
03	Deferred inflows related to pension	✓	425,125	24,985,428			
04	Deferred outflows related to pension	~	10,767,269	220,472,951			



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

Fiscal Year: July 1, 2019 - June 30, 2020							
Line No.	Line No. Description Current year amount						
05	OPEB expense	22,356	17,475,557				
06	Net OPEB liability	10,384,528	453,640,028				
07	Deferred inflows related to OPEB	▽					

Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2019 - June 30, 2020						
	Include not	only endowment net assets held by the institution, but any assets held by	y private foundations affiliated with the	institution.		
Line No.	Value of Endo	wment Net Assets	Market Value	Prior Year Amounts		
01	Value of endo	wment net assets at the beginning of the fiscal year	209,618,492	205,616,212		
02	Value of endowment net assets at the end of the fiscal year		212,887,431	209,618,492		
03	Change in val CV=[H02-H01	ue of endowment net assets]	3,268,939			
	03a	New gifts and additions	711,293			
	03b	Endowment net investment return	2,022,699			
	03c	Spending distribution for current use	-8,279,803			
	03d	Other CV=[H03-(H03a+H03b+H03c)]	8,814,750			

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 langu

Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020						
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 FASB component unit.)	Currinsunt				

Part J - Revenue Data for the Census Bureau

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2019 - June 30, 2020							
	Category	Total for all funds and operations (includes endowment funds, but excludes component units)	operations (includes endowment funds, but excludes component endowment funds) Education and general/ independent endowment funds, independent operations		Hospitals	Agriculture extension/ experiment services	
		(1)	(2)	(3)	(4)	(5)	
02	Employee benefits, total	16,272,034	14,284,115	1,987,919	0	0	
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0	
04	Current expenditures including salaries	144,157,795	126,353,505	17,804,290	0	0	
	Capital outlays						
05	Construction	0	0	0	0	0	
06	Equipment purchases	230,889	230,889	0	0	0	
07	Land purchases	0	0	0	0	0	
08	Interest on debt						



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

Fiscal Year: July 1, 2019 - June 30, 2020						
Debt						
Category Amount						
01	Long-term debt outstanding at beginning of fiscal year	0				
02	Long-term debt issued during fiscal year	0				
03	Long-term debt retired during fiscal year	0				
04	Long-term debt outstanding at end of fiscal year	0				
05	Short-term debt outstanding at beginning of fiscal year	93,848,548				
06	Short-term debt outstanding at end of fiscal year	208,238,041				

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

	Fiscal Year: July 1, 2019 - June 30, 2020					
Assets	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	0				
09	Total cash and security assets held at end of fiscal year in all other funds	1,471,850,046				



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Summar
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IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appropriate the IPEDS Data C						

Edit Report

Finance

Source	Description	Severity	Resolved	Options			
Screen: Statement of net position (1)							
Screen Entry	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							