

Institution: UNIVERSITY OF MISSOURI-ROLLA, FY2003 (178411)  
 Finance - Public institutions

User ID: 29c0011

### Reporting Standard

**Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- GASB (Governmental Accounting Standard Board), using standards prior to GASB 34
- FASB (Financial Accounting Standard 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.

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Finance - Public institutions

User ID: 29c0011

### General Information Finance - Public Institutions

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction 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, 2003.)

Beginning: month/year (MMYYYY)

Month: 7      Year: 2002

And ending: month/year (MMYYYY)

Month: 6      Year: 2003

#### 2. [Audit Opinion](#)

**Did your institution receive an unqualified opinion on its General Purpose Statement 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.)

Yes       No       Don't know

**3. 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
- Governmental Activities with Business-Type Activities

**4. Does this institution or any of its foundations or other affiliated organizations own [endowment assets](#) ?**

- Yes - (report endowment assets)
- No

#### 5. [Component Units](#)

Each discretely presented [component unit](#) should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS, whether that column represents a single component unit or a combination of component units. (These component units include affiliated entities as described in GASB statement 39. The provisions of GASB 39 are not required to be implemented until fiscal

years beginning after June 15, 2003, therefore no information is required on this portion of the survey until the institution implements the revised component unit definitions set forth in this new standard. If your institution has not implemented GASB 39, enter 0 in each of the blanks below.)

0 Number of component unit columns on GPFS using FASB standards

0 Number of component unit columns on GPFS using GASB standards

**System or Governing Board** (please see instructions about reporting **System** data)

Please select the applicable option below:

This Finance Survey form is for an institution that is NOT part of a [system](#)

This Finance Survey form is for an institution that is part of a [system](#)

Name of the system is: UNIVERSITY OF MISSOURI SYSTEM

This Finance Survey form is for a [system](#) (or governing board) office

Caveats:

The prior year 2002 data have been revised and are reflected in this report.

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
Part A - Statement of Net Assets  
Fiscal Year 2003

User ID: 29c0011

**Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <a href="#">Current Assets</a>	32,622,274	29,274,517
	Noncurrent Assets		
02	<a href="#">Capital assets</a> - depreciable (gross)	217,067,563	208,068,813
03	<a href="#">Accumulated depreciation</a> (enter as a positive amount)	85,930,792	83,027,649
04	Other noncurrent assets <b>(CV)</b> <b>CV=[A05-(A02-A03)]</b>	88,734,359	88,814,115
05	Total noncurrent assets	219,871,130	213,855,279
06	Total assets <b>(CV)</b> <b>CV=(A01+A05)</b>	252,493,404	243,129,796
	Current <a href="#">Liabilities</a>		
07	Long-term debt, current portion	212,117	205,939
08	Other <a href="#">current liabilities</a> <b>(CV)</b> <b>CV=(A09-A07)</b>	13,923,841	16,736,787
09	Total current liabilities	14,135,958	16,942,726
	Noncurrent Liabilities		
10	Long-term debt	8,074,449	8,286,566
11	Other noncurrent liabilities <b>(CV)</b> <b>CV=(A12-A10)</b>	0	0
12	Total noncurrent liabilities	8,074,449	8,286,566
13	Total liabilities <b>(CV)</b> <b>CV=(A09+A12)</b>	22,210,407	25,229,292
	Net Assets		

14	Invested in capital assets, net of related debt	122,982,657	116,687,605
15	Restricted-expendable	15,052,133	13,989,457
16	Restricted-nonexpendable	73,791,817	71,224,062
17	<u>Unrestricted (CV)</u>		
	<b>CV=[A18-(A14+A15+A16)]</b>	18,456,390	15,999,380
18	Total Net assets <b>(CV)</b>		
	<b>CV=(A06-A13)</b>	230,282,997	217,900,504

**CV= Calculated Value**

## CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Part A - Plant, Property, and Equipment  
**Fiscal Year 2003**

User ID: 29c0011

**Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
	<b>Plant, Property, and Equipment</b>				
21	Land & land improvements	4,786,510	19,000	0	4,805,510
22	Infrastructure	9,287,046	752,041	0	10,039,087
23	Buildings	124,137,478	24,927,251	1,219,521	147,845,208
24	Equipment	33,170,646	2,972,784	2,127,425	34,016,005
25	Art and <u>library collections</u>	17,009,168	631,421	0	17,640,589
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	19,677,964	-16,956,800	0	2,721,164
28	Accumulated depreciation	83,027,649	5,216,312	2,313,170	85,930,792

**CV = (Beginning Balance + Additions - Ending Balance)**

## CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Part B - Revenues and Other Additions  
**Fiscal Year 2003**

User ID: 29c0011

**Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
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<b>Operating Revenues</b>			
01	<a href="#">Tuition &amp; fees</a> , after deducting <a href="#">discounts &amp; allowances</a> <a href="#">Grants and contracts</a> - operating	25,711,740	18,261,153
02	Federal operating grants and contracts	21,074,288	11,749,806
03	State operating grants and contracts	1,328,244	921,202
04	Local/private operating grants and contracts	10,436,761	7,086,982
05	Sales & services of <a href="#">auxiliary enterprises</a> , after deducting <a href="#">discounts &amp; allowances</a>	7,186,796	9,306,475
06	<a href="#">Sales &amp; services of hospitals</a> , after deducting <a href="#">patient contractual allowances</a>	0	0
07	Independent operations	0	0
08	Other sources - operating <b>(CV)</b> <b>CV</b> =[B09-(B01+ ....+B07)]	1,807,612	1,802,705
09	Total operating revenues	67,545,441	48,128,323

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Part B - Revenues and Other Additions  
**Fiscal Year 2003**

User ID: 29c0011

**Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
<b><a href="#">Nonoperating Revenues</a></b>			
10	Federal appropriations	44,800	44,800
11	State appropriations	45,903,863	44,658,193
12	Local appropriations, education district taxes, & similar support	0	0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants	0	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<a href="#">Gifts</a> , including <a href="#">contributions from affiliated organizations</a>	2,272,681	5,003,527
17	Investment income	4,090,273	3,477,992
18	Other nonoperating revenues <b>(CV)</b> <b>CV</b> =[B19-(B10+...+B17)]	0	500,386
19	Total nonoperating revenues	52,311,617	50,206,906

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Part B - Revenues and Other Additions  
**Fiscal Year 2003**

User ID: 29c0011

**Report in whole dollars only**

Line	Resource of funds	Current year	Prior year
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No.		amount	amount
	Other Revenues and Additions		
20	Capital appropriations	549,475	4,769,368
21	Capital grants & gifts	386,201	2,948,893
22	Additions to permanent endowments	3,129,853	1,597,766
23	Other revenues & additions <b>(CV)</b> <b>CV=[B24-(B20+...+B22)]</b>	5,268,424	0
24	Total other revenues and additions	9,333,953	9,316,027
25	Total all revenues and other additions <b>(CV)</b> <b>CV=(B09+B19+B24)</b>	129,191,011	108,651,256

**CV = Calculated Value**

CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411) User ID: 29c0011  
 Part C - Expenses and Other Deductions  
**Fiscal Year 2003**

**Report in whole dollars only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	<b>Operating Expenses</b>					
01	Instruction	45,843,816	32,476,550	5,638,730	0	7,728,536
02	Research	23,888,835	13,492,232	1,392,722	0	9,003,881
03	Public service	2,125,277	1,356,092	269,377	0	499,808
05	Academic support	4,990,429	2,999,227	566,956	0	1,424,246
06	Student services	9,098,960	5,351,703	954,408	0	2,792,849
07	Institutional support	6,344,461	5,301,698	1,042,763	0	0
08	Operation & maintenance of plant	9,137,774	4,116,531	820,265	0	4,200,978
09	Depreciation	5,216,312			5,216,312	
10	<a href="#">Scholarships and fellowships expenses, excluding discounts &amp; allowances</a>	3,193,000	0	0	0	3,193,000
11	Auxiliary enterprises	5,921,547	1,350,795	217,364	0	4,353,388
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions <b>(CV)</b>					

		0	0	0	0	0
	<b>CV</b> =[C15-(C01+...+C13)]					
15	Total operating expenses	115,760,411	66,444,828	10,902,585	5,216,312	33,196,686
	Prior year amount	108,644,430	63,790,087	11,552,262	5,052,543	28,249,538

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411) User ID: 29c0011  
 Part C - Expenses and Other Deductions  
**Fiscal Year 2003**

**Report in whole dollars only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	<b>Nonoperating Expenses and Deductions</b>					
16	<b>Interest</b>	430,556				430,556
17	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)	617,551	0	0	0	617,551
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	1,048,107	0	0	0	1,048,107
19	Total expenses & deductions	116,808,518	66,444,828	10,902,585	5,216,312	34,244,793
	Prior year amount	111,889,069	63,790,087	11,552,262	5,052,543	31,494,177

**CV = Calculated Value**

CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411) User ID: 29c0011  
 Part D - Summary of Changes In Net Assets  
**Fiscal Year 2003**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	129,191,011	108,651,256
02	Total expenses & deductions (from		

	<b>C19)</b>	116,808,518	111,889,069
03	Increase in net assets during year <b>(CV)</b> <b>CV</b> =(D01-D02)	12,382,493	-3,237,813
04	<a href="#">Net assets</a> beginning of year	217,900,504	308,522,604
05	<a href="#">Adjustments to beginning net assets</a> <b>(CV)</b> <b>CV</b> =[D06-(D03+D04)]	0	-87,384,287
06	Net assets end of year <b>(from A18)</b>	230,282,997	217,900,504

**CV = Calculated Value**

## CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411) User ID: 29c0011  
 Part E - Scholarships and Fellowships  
**Part E - Scholarships and Fellowships**  
**Fiscal Year 2003**

**Report in whole dollars only**

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	<a href="#">Pell grants</a> (federal)	2,471,510	2,365,907
02	Other federal grants	1,478,180	674,720
03	Grants by state government	2,329,198	2,268,104
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,233,793	2,404,573
06	<a href="#">Institutional grants from unrestricted resources</a> <b>(CV)</b> <b>CV</b> =[E07-(E01+...+E05)]	11,272,827	10,105,908
07	Total gross scholarships and fellowships	19,785,508	17,819,212
	Discounts and Allowances		
08	<a href="#">Discounts &amp; allowances</a> applied to <a href="#">tuition &amp; fees</a>	16,026,123	14,627,212
09	<a href="#">Discounts &amp; allowances</a> applied to sales & services of <a href="#">auxiliary enterprises</a> <b>(CV)</b> <b>CV</b> = (E10-E08)	566,385	0
10	Total Discounts & Allowances <b>(CV)</b> <b>CV</b> =(E07-E11)	16,592,508	14,627,212
11	Net scholarships and fellowships expenses after deducting discount & allowances <b>(from C10)</b>	3,193,000	3,192,000

**CV = Calculated Value**

## CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Part H - Details of Endowment Assets

User ID: 29c0011

**Fiscal Year 2003**

(Optional for current reporting cycle)  
 Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	Market Value (2)	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year		
02	Value of <u>endowment assets</u> at the end of the fiscal year		

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Part J - Revenue Data for Bureau of Census  
**Part J - Revenues (Census Bureau)**  
**Fiscal Year 2003**

User ID: 29c0011

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Amount Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees	41,737,863	41,737,863			
02 Sales and services	8,114,049	360,868	7,753,181	0	0
03 Federal grants/contracts (excludes Pell Grants)	18,602,778	18,602,778	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	46,453,338	46,453,338	0	0	0
05 State grants and contracts	1,328,244	1,328,244	0	0	0
Revenue from local governments:					



06	Local appropriation, current & capital	0	0	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, including capital grants	16,225,496				
10	Interest earnings	3,334,282				
11	Dividend earnings	0				
12	Realized capital gains	711,664				

CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411) User ID: 29c0011  
 Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures**

Category	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 Salaries and wages	66,444,828	65,094,033	1,350,795	0	0
02 Employee benefits, total	10,902,584	10,685,220	217,364	0	0
03 Payment to state retirement funds	0	0	0	0	0
04 Current expenditures other than salaries	32,509,366	28,155,978	4,353,388	0	0
Capital outlay:					
05 Construction	7,972,952	7,972,952	0	0	0
06 Equipment purchases	2,972,784	2,972,784	0	0	0
07 Land purchases	19,000	19,000	0	0	0
08 Interest on debt outstanding, all funds & activities	430,556				

09 Scholarships/fellowships 19,785,508 19,785,508

CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
Part L - Debt and Assets, page 1

User ID: 29c0011

**Part L - Debt and Assets  
Fiscal Year 2003**

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	8,492,505
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	205,939
04 Long-term debt outstanding at end of fiscal year	8,286,566
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
Part L - Debt and Assets, page 2

User ID: 29c0011

**Part L - Debt and Assets**

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	132,452
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	96,056,946

CAVEATS