

## IPEDS Reporting Year Finance 2004-05 (2003-04 Data)



Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)

User ID: 29c0011

### Finance - Public institutions

#### Reporting Standard

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

- |                          |   |  |
|--------------------------|---|--|
| <input type="checkbox"/> |  | GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35 |
| <input type="checkbox"/> |  | 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.

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### Finance - Public institutions

#### 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, 2004.)




Beginning: month/year (MMYYYY)	Month: 7	Year: 2003
And ending: month/year (MMYYYY)	Month: 6	Year: 2004

#### 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.)

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		
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 ?

- |                          |   |   |
|--------------------------|---|---|
| <input type="checkbox"/> |  | Business Type Activities                              |
| <input type="checkbox"/> |  | Governmental Activities                               |
| <input type="checkbox"/> |  | Governmental Activities with Business-Type Activities |

4. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- |                          |   |                                 |
|--------------------------|---|---------------------------------|
| <input type="checkbox"/> |  | Yes - (report endowment assets) |
| <input type="checkbox"/> |  | 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 other than the institution itself, whether that column represents a single component unit or a combination of component units.

- |   |                          |   |
|---|--------------------------|---|
| 0 | <input type="checkbox"/> | Number of component unit columns on GPFS using FASB standards |
| 0 | <input type="checkbox"/> | 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:

- |                          |   |  |
|--------------------------|---|--|
| <input type="checkbox"/> |  | This Finance Survey form is for an institution that is NOT part of a <u>system</u> |
| <input type="checkbox"/> |  | This Finance Survey form is for an institution that is part of a <u>system</u>     |
|                          |   | Name of the system is: UNIVERSITY OF MISSOURI SYSTEM                               |
| <input type="checkbox"/> |  | This Finance Survey form is for a <u>system</u> (or governing board) office        |

Caveats:

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## Part A - Statement of Net Assets

Fiscal Year 2004

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	<b>Current Assets</b>		
01	Total <u>Current Assets</u>	29,045,300	32,622,274
	<b>Noncurrent Assets</b>		
02	<u>Capital assets</u> - depreciable (gross)	235,885,672	217,067,563
03	<u>Accumulated depreciation</u> (enter as a positive amount)	87,449,165	85,930,792
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	118,468,953	88,734,359
05	Total noncurrent assets	266,905,460	219,871,130
06	Total assets (CV) CV=(A01+A05)	295,950,760	252,493,404
	<b>Current Liabilities</b>		
07	Long-term debt, current portion	436,988	212,117
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	16,522,966	13,923,841
09	Total current liabilities	16,959,954	14,135,958
	<b>Noncurrent Liabilities</b>		
10	Long-term debt	33,347,552	8,074,449
11	Other noncurrent liabilities (CV) CV=(A12-A10)	0	0
12	Total noncurrent liabilities	33,347,552	8,074,449
13	Total liabilities (CV) CV=(A09+A12)	50,307,506	22,210,407
	<b>Net Assets</b>		
14	Invested in capital assets, net of related debt	124,277,410	122,982,657
15	Restricted-expendable	45,420,927	15,052,133
16	Restricted-nonexpendable	53,087,828	73,791,817
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	22,857,089	18,456,390
18	Total Net assets (CV) CV=(A06-A13)	245,643,254	230,282,997

CV= Calculated Value

## CAVEATS

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## Part A - Plant, Property, and Equipment

Fiscal Year 2004

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
	Plant, Property, and Equipment				
21	Land & land improvements	4,805,510	40,000	401	4,845,109
22	Infrastructure	10,039,087	249,900	0	10,288,987
23	Buildings	147,845,208	1,239,314	231,000	148,853,522
24	Equipment	34,016,005	3,722,872	4,307,013	33,431,864
25	Art and <u>library collections</u>	17,640,589	983,441	0	18,624,030
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	2,721,164	17,120,995	0	19,842,159
28	Accumulated depreciation	85,930,792	7,910,295	6,391,923	87,449,164
	CV = (Beginning Balance + Additions - Ending Balance)				

## CAVEATS

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## Part B - Revenues and Other Additions

Fiscal Year 2004

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition &amp; fees</u> , after deducting <u>discounts &amp; allowances</u>	26,754,405	25,711,740
	<u>Grants and contracts</u> - operating		
02	Federal operating grants and contracts	22,152,763	21,074,288
03	State operating grants and contracts	2,307,316	1,328,244
04	Local/private operating grants and contracts	12,458,705	10,436,761
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts &amp; allowances</u>	9,049,635	7,186,796
06	<u>Sales &amp; services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B07)]	6,819,486	1,807,612
09	Total operating revenues	79,542,310	67,545,441

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## Part B - Revenues and Other Additions

Fiscal Year 2004

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
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Nonoperating Revenues			
10	Federal appropriations	0	44,800
11	State appropriations	44,400,760	45,903,863
12	Local appropriations, education district taxes, & similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants	0	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	4,657,956	2,272,681
17	Investment income	11,439,542	4,090,273
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	60,498,258	52,311,617

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### Part B - Revenues and Other Additions

Fiscal Year 2004

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	0	549,475
21	Capital grants & gifts	766,064	386,201
22	Additions to permanent endowments	871,356	3,129,853
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	5,268,424
24	Total other revenues and additions	1,637,420	9,333,953
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	141,677,988	129,191,011

CV = Calculated Value

#### CAVEATS

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### Part C - Expenses and Other Deductions

Fiscal Year 2004

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Operating Expenses						
01	Instruction	47,043,610	33,620,695	7,574,506	0	5,848,409
02	Research	30,353,950	14,602,577	2,125,498	0	13,625,875
03	Public service	1,054,575	527,720	111,459	0	415,396
05	Academic support	6,346,614	3,289,270	772,833	0	2,284,511

06	Student services	9,728,782	5,746,199	1,290,963	0	2,691,620
07	Institutional support	8,139,802	5,604,094	1,417,289	0	1,118,419
08	Operation & maintenance of plant	8,420,726	4,169,084	1,066,134	0	3,185,508
09	Depreciation	5,745,918			5,745,918	
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances</u>	1,847,000				1,847,000
11	Auxiliary enterprises	6,196,423	1,381,225	284,180	0	4,531,018
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	124,877,400	68,940,864	14,642,862	5,745,918	35,547,756
	Prior year amount	115,760,411	66,444,828	10,902,585	5,216,312	33,196,686

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**Part C - Expenses and Other Deductions**

Fiscal Year 2004

Report in whole dollars only						
		1	2	3	4	5
Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Depreciation	All other
	Nonoperating Expenses and Deductions					
16	Interest	804,856				804,856
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	635,475	0	0	0	635,475
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	1,440,331	0	0	0	1,440,331
19	Total expenses & deductions	126,317,731	68,940,864	14,642,862	5,745,918	36,988,087
	Prior year amount	116,808,518	66,444,828	10,902,585	5,216,312	34,244,793

CV = Calculated Value

**CAVEATS**

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**Part D - Summary of Changes In Net Assets**

Fiscal Year 2004

Line No.	Description	Current year amount	Prior year amount
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01	Total revenues & other additions (from B25)	141,677,988	129,191,011
02	Total expenses & deductions (from C19)	126,317,731	116,808,518
03	Increase in net assets during year (CV) CV=(D01-D02)	15,360,257	12,382,493
04	<u>Net assets</u> beginning of year	230,282,997	217,900,504
05	<u>Adjustments to beginning net assets</u> (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	245,643,254	230,282,997

CV = Calculated Value

## CAVEATS

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## Part E - Scholarships and Fellowships

Part E - Scholarships and Fellowships  
Fiscal Year 2004

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	<u>Pell grants</u> (federal)	2,635,943	2,471,510
02	Other federal grants	1,391,724	1,478,180
03	Grants by state government	2,408,453	2,329,198
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,827,605	2,233,793
06	<u>Institutional grants from unrestricted resources</u> (CV) CV=[E07-(E01+...+E05)]	11,521,229	11,272,827
07	Total gross scholarships and fellowships	20,784,954	19,785,508
	Discounts and Allowances		
08	<u>Discounts &amp; allowances</u> applied to <u>tuition &amp; fees</u>	18,574,493	16,026,123
09	<u>Discounts &amp; allowances</u> applied to sales & services of <u>auxiliary enterprises</u> (CV) CV= (E10-E08)	363,461	566,385
10	Total Discounts & Allowances (CV) CV=(E07-E11)	18,937,954	16,592,508
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	1,847,000	3,193,000

CV = Calculated Value

## CAVEATS

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## Part H - Details of Endowment Assets

Fiscal Year 2004  
Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	Market Value	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	69,190,158	0
02	Value of <u>endowment assets</u> at the end of the fiscal year	84,797,003	0

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Part J - Revenue Data for Bureau of Census

Part J - Revenues (Census Bureau)  
Fiscal Year 2004

Source and type	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 Tuition and fees	45,328,898	45,328,898			
02 Sales and services	9,742,601	329,505	9,413,096	0	0
03 Federal grants/contracts (excludes Pell Grants)	19,516,820	19,516,820	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	44,400,760	44,400,760	0	0	0
05 State grants and contracts	2,307,316	2,307,316	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	18,754,081				
10 Interest earnings	2,844,127				
11 Dividend earnings	0				
12 Realized capital gains	3,885,263				

CAVEATS

## Part K - Expenditure Data for Bureau of Census

Part K - Expenditures  
Fiscal Year 2004

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	68,940,865	67,559,640	1,381,225	0	0
02 Employee benefits, total	14,642,861	14,358,681	284,180	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	35,547,756	31,016,738	4,531,018	0	0
Capital outlay:					
05 Construction	17,153,960	17,153,960	0	0	0
06 Equipment purchases	3,722,872	3,722,872	0	0	0
07 Land purchases	40,000	40,000	0	0	0
08 Interest on debt outstanding, all funds & activities	924,765				
09 Scholarships/fellowships	20,784,954	20,784,954			

## CAVEATS

## Part L - Debt and Assets, page 1

Part L - Debt and Assets  
Fiscal Year 2004

## Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	8,286,566
02 Long-term debt issued during fiscal year	33,549,068
03 Long-term debt retired during fiscal year	8,488,082
04 Long-term debt outstanding at end of fiscal year	33,347,552
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	436,988

## CAVEATS

## Part L - Debt and Assets, page 2

## 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	90,139
08 Total cash and security assets held at end of fiscal year in bond funds	9,288,724



09	Total cash and security assets held at end of fiscal year in all other funds	113,371,601
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CAVEATS

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Explanation Report

There are no explanations for the selected survey and institution.