

IPEDS Reporting Year Finance 2005-06 (2004-05 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, 2005.)




Beginning: month/year (MMYYYY)	Month: 7	Year: 2004
And ending: month/year (MMYYYY)	Month: 6	Year: 2005

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.)

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	Don't know
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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. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- | | | |
|--------------------------|---|---|
| <input type="checkbox"/> |  | Auxiliary enterprises |
| <input type="checkbox"/> |  | Student services |
| <input type="checkbox"/> |  | Does not participate in intercollegiate athletics |
| <input type="checkbox"/> |  | Other (specify in caveats box below) |

5. 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 |

6. 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	Number of component unit columns on GPFS using FASB standards
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0	Number of component unit columns on GPFS using GASB standards
<u>System</u> 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 2005

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <u>Current Assets</u>	36,249,305	29,045,300
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	257,412,900	235,885,672
03	<u>Accumulated depreciation</u> (enter as a positive amount)	101,390,741	87,449,165
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	112,557,189	118,468,953
05	Total noncurrent assets	268,579,348	266,905,460
06	Total assets (CV) CV=(A01+A05)	304,828,653	295,950,760
	Current <u>Liabilities</u>		
07	Long-term debt, current portion	638,167	436,988
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	18,015,843	16,522,966
09	Total current liabilities	18,654,010	16,959,954
	Noncurrent Liabilities		
10	Long-term debt	32,695,988	33,347,552
11	Other noncurrent liabilities (CV) CV=(A12-A10)	0	0
12	Total noncurrent liabilities	32,695,988	33,347,552
13	Total liabilities (CV) CV=(A09+A12)	51,349,998	50,307,506
	Net Assets		
14	Invested in capital assets, net of related debt	123,438,883	124,277,410
15	Restricted-expendable	45,162,804	45,420,927
16	Restricted-nonexpendable	63,563,298	53,087,828
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	21,313,670	22,857,089
18	Total Net assets (CV) CV=(A06-A13)	253,478,655	245,643,254

CV= Calculated Value

CAVEATS

Institution: University of Missouri-Rolla (178411)

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Part A - Plant, Property, and Equipment

Fiscal Year 2005

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
	Plant, Property, and Equipment				
21	Land & land improvements	4,845,109	518,158	90	5,363,177
22	Infrastructure	10,288,987	2,339,503	0	12,628,490
23	Buildings	148,853,522	32,108,211	0	180,961,733
24	Equipment	33,431,864	5,511,427	3,242,590	35,700,701
25	Art and <u>library collections</u>	18,624,030	1,067,453	0	19,691,483
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	19,842,159	0	16,774,843	3,067,316
28	Accumulated depreciation	97,614,296	6,981,529	3,205,084	101,390,741

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

Institution: University of Missouri-Rolla (178411)

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Part B - Revenues and Other Additions

Fiscal Year 2005

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition & fees</u> , after deducting <u>discounts & allowances</u> <u>Grants and contracts</u> - operating	30,866,900	26,754,405
02	Federal operating grants and contracts	23,392,114	22,152,763
03	State operating grants and contracts	1,594,603	2,307,316
04	Local/private operating grants and contracts	8,377,578	12,458,705
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	9,396,550	9,049,635
06	<u>Sales & 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)]	8,928,545	6,819,486
09	Total operating revenues	82,556,290	79,542,310

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Part B - Revenues and Other Additions

Fiscal Year 2005

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	Federal appropriations	0	0
11	State appropriations	44,842,260	44,400,760
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	<u>Gifts, including contributions from affiliated organizations</u>	7,858,681	4,657,956
17	Investment income	7,968,024	11,439,542
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	60,668,965	60,498,258

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Part B - Revenues and Other Additions

Fiscal Year 2005

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	<u>Other Revenues and Additions</u>		
20	Capital appropriations	0	0
21	Capital grants & gifts	3,522,373	766,064
22	Additions to permanent endowments	7,033,863	871,356
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	10,556,236	1,637,420
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	153,781,491	141,677,988

CV = Calculated Value

CAVEATS

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Part C - Expenses and Other Deductions

Fiscal Year 2005

Report in whole dollars only

	1	2	3	4	5

Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Depreciation	All other
	Operating Expenses					
01	Instruction	49,322,713	34,798,194	7,784,893	0	6,739,626
02	Research	29,237,538	15,259,368	2,253,345	0	11,724,825
03	Public service	2,133,910	978,505	210,334	0	945,071
05	Academic support	7,062,593	3,455,598	864,836	0	2,742,159
06	Student services	10,080,864	5,899,126	1,360,562	0	2,821,176
07	Institutional support	8,986,293	5,990,650	1,515,765	0	1,479,878
08	Operation & maintenance of plant	10,161,596	4,112,608	1,065,454	0	4,983,534
09	Depreciation	6,981,529			6,981,529	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u> (do not include work study here)	3,330,000				3,330,000
11	Auxiliary enterprises	7,142,254	1,641,359	345,849	0	5,155,046
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	134,439,290	72,135,408	15,401,038	6,981,529	39,921,315
	Prior year amount	124,877,400	68,940,864	14,642,862	5,745,918	35,547,756

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Part C - Expenses and Other Deductions

Fiscal Year 2005

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	421,859				421,859
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	694,621	0	0	0	694,621
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	1,116,480	0	0	0	1,116,480
19	Total expenses & deductions	135,555,770	72,135,408	15,401,038	6,981,529	41,037,795
	Prior year amount	126,317,731	68,940,864	14,642,862	5,745,918	36,988,087

CV = Calculated Value

CAVEATS

Institution: University of Missouri-Rolla (178411)

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Part D - Summary of Changes In Net Assets

Fiscal Year 2005

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	153,781,491	141,677,988
02	Total expenses & deductions (from C19)	135,555,770	126,317,731
03	Increase in net assets during year (CV) CV=(D01-D02)	18,225,721	15,360,257
04	<u>Net assets</u> beginning of year	235,252,934	230,282,997
05	<u>Adjustments to beginning net assets</u> (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	253,478,655	245,643,254

CV = Calculated Value

CAVEATS

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Part E - Scholarships and Fellowships

Part E - Scholarships and Fellowships

Fiscal Year 2005

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)	2,872,369	2,635,943
02	Other federal grants	484,985	1,391,724
03	Grants by state government	2,395,166	2,408,453
04	Grants by local government	0	0
05	Institutional grants from restricted resources	3,679,460	2,827,605
06	<u>Institutional grants from unrestricted resources</u> (CV) CV=[E07-(E01+...+E05)]	12,153,119	11,521,229
07	Total gross scholarships and fellowships	21,585,099	20,784,954
	Discounts and Allowances		
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	17,216,810	18,574,493
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises</u> (CV) CV= (E10-E08)	1,038,289	363,461
10	Total Discounts & Allowances (CV) CV=(E07-E11)	18,255,099	18,937,954
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	3,330,000	1,847,000

CV = Calculated Value

CAVEATS

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Part H - Details of Endowment Assets

Fiscal Year 2005

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	84,797,003	69,190,158
02	Value of <u>endowment assets</u> at the end of the fiscal year	95,710,878	84,797,003

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Part J - Revenue Data for Bureau of Census

Part J - Revenues (Census Bureau)

Fiscal Year 2005

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	48,083,710	48,083,710			
02 Sales and services	10,921,443	486,604	10,434,839	0	0
03 Federal grants/contracts (excludes Pell Grants)	23,392,114	23,392,114	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	44,842,260	44,842,260	0	0	0
05 State grants and contracts	1,594,603	1,594,603	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	26,792,495				

	capital grants		
10	Interest earnings	2,901,465	
11	Dividend earnings	0	
12	Realized capital gains	5,236,843	

CAVEATS

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Part K - Expenditure Data for Bureau of Census

Part K - Expenditures
Fiscal Year 2005

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	72,135,408	70,494,049	1,641,359	0	0
02 Employee benefits, total	15,401,038	15,055,189	345,849	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	39,921,314	34,766,268	5,155,046	0	0
Capital outlay:					
05 Construction	13,717,268	13,717,268	0	0	0
06 Equipment purchases	5,511,427	5,511,427	0	0	0
07 Land purchases	518,158	518,158	0	0	0
08 Interest on debt outstanding, all funds & activities	421,859				
09 Scholarships/fellowships	21,585,099	21,585,099			

CAVEATS

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Part L - Debt and Assets, page 1

Part L - Debt and Assets
Fiscal Year 2005

Debt		Amount
Category		
01	Long-term debt outstanding at beginning of fiscal year	33,347,552
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	651,564
04	Long-term debt outstanding at end of fiscal year	32,695,988
05	Short-term debt outstanding at beginning of fiscal year	436,988
06	Short-term debt outstanding at end of fiscal year	638,167

CAVEATS

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Part L - Debt and Assets, page 2

Part L - Debt and Assets (page 2)
Fiscal Year 2005

Assets		Amount
Category		
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	56,668
08	Total cash and security assets held at end of fiscal year in bond funds	694,210
09	Total cash and security assets held at end of fiscal year in all other funds	122,709,767

CAVEATS

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Explanation Report

Number	Source	Location	Description	Severity	Accepted
Global Edits					
1	Perform Edits		Depreciation expense is expected to be greater than or equal to the accumulated depreciation minus prior years accumulated depreciation in Part A. Please fix or explain.	Explanation	Yes
Reason: In 2005 items were discovered that required we restate certain balances in the prior year. The 2004 numbers shown are as they were reported in 2004 and do not reflect the restatement.					