

## IPEDS Reporting Year Finance 2006-07 (2005-06 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:

  GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35

  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, 2006.)

Beginning: month/year (MMYYYY)

Month:

Year:

And ending: month/year (MMYYYY)

Month:

Year:

#### 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.)



Unqualified



Qualified



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. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?



Auxiliary enterprises



Student services



Does not participate in intercollegiate athletics



Other (specify in caveats box below)

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

Yes - (report endowment assets)



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.

Number of component unit columns on GPFS using FASB standards

Number of component unit columns on GPFS using GASB standards

Caveats:

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### Part A - Statement of Net Assets

#### Fiscal Year 2006

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>		36,249,305
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)		257,412,900
03	<u>Accumulated depreciation</u> (enter as a positive amount)		101,390,741
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	122,530,512	112,557,189
05	Total noncurrent assets		268,579,348
06	Total assets (CV) CV=(A01+A05)	327,319,358	304,828,653
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>		638,167
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	22,819,195	18,015,843
09	Total current liabilities		18,654,010
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>		32,695,988
11	Other noncurrent liabilities (CV) CV=(A12-A10)	0	0
12	Total noncurrent liabilities		32,695,988

13	Total liabilities (CV) CV=(A09+A12)	55,495,388	51,349,998
<b>Net Assets</b>			
14	<u>Invested in capital assets, net of related debt</u>		123,438,883
15	<u>Restricted-expendable</u>		45,162,804
16	<u>Restricted-nonexpendable</u>		63,563,298
17	<u>Unrestricted (CV)</u> CV=[A18-(A14+A15+A16)]	24,004,679	21,313,670
18	Total Net assets (CV) CV=(A06-A13)	271,823,970	253,478,655

CV= Calculated Value

CAVEATS

Institution: University of Missouri-Rolla (178411) User ID: 29C0011

**Part A - Plant, Property, and Equipment**

**Fiscal Year 2006**

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
	Plant,Property, and Equipment				
21	<u>Land &amp; land improvements</u>			0	
22	<u>Infrastructure</u>			0	
23	<u>Buildings</u>			76,361,155	
24	<u>Equipment</u>			12,005,639	
25	Art and <u>library collections</u>			3,095,735	
26	Property obtained under <u>capital leases</u> (if not included in equipment)			0	
27	<u>Construction in progress</u>			0	
28	<u>Accumulated depreciation</u>			1,705,643	

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 2006**

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>		30,866,900
	<u>Grants and contracts</u> - operating		
02	Federal operating grants and contracts		23,392,114
03	State operating grants and contracts		1,594,603
04	Local/private operating grants and contracts		8,377,578
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts &amp; allowances</u>		9,396,550
06	<u>Sales &amp; services of hospitals</u> , after deducting <u>patient contractual allowances</u>		0
07	<u>Independent operations</u>		0
08	Other sources - operating (CV) CV=[B09-(B01+ .....+B07)]	12,809,499	8,928,545
09	Total operating revenues		82,556,290

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**Part B - Revenues and Other Additions**

**Fiscal Year 2006**

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	<u>Federal appropriations</u>		0

11	<u>State appropriations</u>		44,842,260
12	<u>Local appropriations, education district taxes, &amp; similar support</u>		0
	<u>Grants-nonoperating</u>		
13	Federal nonoperating grants		0
14	State nonoperating grants		0
15	Local nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>		7,858,681
17	<u>Investment income</u>		7,968,024
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues		60,668,965

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**Part B - Revenues and Other Additions**

**Fiscal Year 2006**

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>		0
21	<u>Capital grants &amp; gifts</u>		3,522,373
22	<u>Additions to permanent endowments</u>		7,033,863
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions		10,556,236
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	163,258,081	153,781,491

CV = Calculated Value

**CAVEATS**

Institution: University of Missouri-Rolla (178411)

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**Part C - Expenses and Other Deductions****Fiscal Year 2006**

Report in whole dollars only						
Line No.	Description	1 Current year total	2 <u>Salaries &amp; wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Depreciation</u>	5 All other
	<u>Operating Expenses</u>					
01	<u>Instruction</u>					8,391,389
02	<u>Research</u>					12,482,619
03	<u>Public service</u>					1,284,440
05	<u>Academic support</u>					2,528,859
06	<u>Student services</u>					2,657,031
07	<u>Institutional support</u>					1,447,187
08	<u>Operation &amp; maintenance of plant</u>					4,771,090
09	<u>Depreciation</u>				8,215,182	
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances (do not include work study here)</u>					4,741,000
11	<u>Auxiliary enterprises</u>					5,937,536
12	<u>Hospital services</u>					0
13	<u>Independent operations</u>					0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses					44,241,151
	Prior year amount	134,439,290	72,135,408	15,401,038	6,981,529	39,921,315

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**Part C - Expenses and Other Deductions****Fiscal Year 2006**

Report in whole dollars						
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	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	<u>Interest</u>					1,490,814
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	116,138	0	0	0	116,138
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	1,606,952	0	0	0	1,606,952
19	Total expenses & deductions					45,848,103
	Prior year amount	135,555,770	72,135,408	15,401,038	6,981,529	41,037,795

CV = Calculated Value

## CAVEATS

Institution: University of Missouri-Rolla (178411) User ID: 29C0011

**Part D - Summary of Changes In Net Assets****Fiscal Year 2006**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	163,258,081	153,781,491
02	Total expenses & deductions (from C19)	144,912,767	135,555,770
03	Increase in net assets during year (CV) CV=(D01-D02)	18,345,314	18,225,721
04	<u>Net assets</u> beginning of year		235,252,934
05	<u>Adjustments to beginning net assets</u> (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	271,823,970	253,478,655

CV = Calculated Value

## CAVEATS

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**Part E - Scholarships and Fellowships****Part E - Scholarships and Fellowships  
Fiscal Year 2006**

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
02	<u>Other federal grants</u>		484,985
03	<u>Grants by state government</u>		2,395,166
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>		3,679,460
06	<u>Institutional grants from unrestricted resources</u> (CV) CV=[E07-(E01+...+E05)]	12,408,732	12,153,119
07	Total gross scholarships and fellowships		21,585,099
	<u>Discounts and Allowances</u>		
08	<u>Discounts &amp; allowances</u> applied to <u>tuition &amp; fees</u>		17,216,810
09	<u>Discounts &amp; allowances</u> applied to sales & services of <u>auxiliary enterprises</u> (CV) CV= (E10-E08)	731,539	1,038,289
10	Total Discounts & Allowances (CV) CV=(E07-E11)	17,756,270	18,255,099
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	4,741,000	3,330,000

CV = Calculated Value

## CAVEATS



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**Part H - Details of Endowment Assets****Fiscal Year 2006**

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	<u>Market Value</u>	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year		84,797,003
02	Value of <u>endowment assets</u> at the end of the fiscal year		95,710,878

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**Part J - Revenue Data for Bureau of Census****Part J - Revenues (Census Bureau)  
Fiscal Year 2006**

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	51,695,526	51,695,526			
02 Sales and services	11,902,667		11,541,655	0	
03 Federal grants/contracts (excludes Pell Grants)	26,298,216				
Revenue from the state government:					
04 State appropriations, current & capital	45,130,412				
05 State grants and contracts	2,835,679				
Revenue from local governments:					
06 Local appropriation, current & capital	0				

07	Local government grants/contracts	0				
08	Receipts from property and non-property taxes					
09	Gifts and private grants, including capital grants					
10	Interest earnings					
11	<u>Dividend earnings</u>					
12	<u>Realized capital gains</u>					

CAVEATS

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**Part K - Expenditure Data for Bureau of Census**

**Part K - Expenditures  
Fiscal Year 2006**

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	73,844,897		1,762,741	0	
02 Employee benefits, total	17,004,587		392,406	0	
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	44,241,153				
Capital outlay:					
05 Construction	8,258,700				
06 Equipment purchases	4,958,788				
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities					

09 Scholarships/fellowships	22,497,270	22,497,270
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CAVEATS

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**Part L - Debt and Assets, page 1**

**Part L - Debt and Assets  
Fiscal Year 2006**

Debt		Amount
Category		
01	Long-term debt outstanding at beginning of fiscal year	
02	Long-term debt issued during fiscal year	
03	Long-term debt retired during fiscal year	
04	Long-term debt outstanding at end of fiscal year	
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	

CAVEATS

Institution: University of Missouri-Rolla (178411) User ID: 29C0011

**Part L - Debt and Assets, page 2**

**Part L - Debt and Assets (page 2)  
Fiscal Year 2006**

Assets		Amount
Category		
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	
08	Total cash and security assets held at end of fiscal year in bond funds	
09	Total cash and security assets held at end of fiscal year in all other funds	

CAVEATS

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**Explanation Report**

There are no explanations for selected survey and institution