

Institution: UNIVERSITY OF MISSOURI-ROLLA, Revised 5-10-2004,  
FY2002 (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
- 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.**

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User ID: 29c0011

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.**

Beginning: month/year (MMYYYY)

Month: 7      Year: 2001

And ending: month/year (MMYYYY)

Month: 6      Year: 2002

#### 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 will be implemented by your institution ?**

- Business Type Activities
- Governmental Activities
- Governmental Activities with Business-Type Activities
- Don't know or undecided at this time

#### 4. [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. If the institution reports more than 8 component units on the face of the financial statements, please combine so that no more than 8 schedules are required. (These component units include affiliated entities as described in GASB statement 39, which is not required to be implemented until fiscal years beginning after June 15, 2003. 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

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

Caveats:

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
Part A - Statement of Net Assets  
Fiscal Year 2002

User ID: 29c0011

**Report in whole dollars only**

Line no.		Current year amount
	Current Assets	
01	Total <a href="#">Current Assets</a>	29,274,517
	Noncurrent Assets	
02	<a href="#">Capital assets</a> - depreciable (gross)	208,068,813
03	<a href="#">Accumulated depreciation</a> (enter as a positive amount)	83,027,649
04	Other noncurrent assets <b>(CV)</b>	88,814,115
	<b>CV</b> =[A05-(A02-A03)]	
05	Total noncurrent assets	213,855,279
06	Total assets <b>(CV)</b>	243,129,796
	<b>CV</b> =(A01+A05)	
	Current <a href="#">Liabilities</a>	
07	Long-term debt, current portion	205,939
08	Other <a href="#">current liabilities</a> <b>(CV)</b>	16,736,787
	<b>CV</b> =(A09-A07)	
09	Total current liabilities	16,942,726
	Noncurrent Liabilities	
10	Long-term debt	8,286,566
11	Other noncurrent liabilities <b>(CV)</b>	0
	<b>CV</b> =(A12-A10)	
12	Total noncurrent liabilities	8,286,566
13	Total liabilities <b>(CV)</b>	25,229,292
	<b>CV</b> =(A09+A12)	
	Net Assets	
14	Invested in capital assets, net of related debt	116,687,605
15	Restricted-expendable	13,989,457
16	Restricted-nonexpendable	71,224,062
17	<a href="#">Unrestricted</a> <b>(CV)</b>	15,999,380
	<b>CV</b> =[A18-(A14+A15+A16)]	

18 Total Net assets (CV) 217,900,504  
 CV=(A06-A13)

**CV= Calculated Value**

CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Part A - Plant, Property, and Equipment  
 Fiscal Year 2002

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	4,786,520		10	4,786,510
22	Infrastructure	8,088,551	1,198,495	0	9,287,046
23	Buildings	123,577,477	560,001	0	124,137,478
24	Equipment	31,469,757	2,310,511	609,622	33,170,646
25	Art and <a href="#">library collections</a>	15,959,895	1,049,274	0	17,009,169
26	Property obtained under <a href="#">capital leases</a> (if not included in equipment)			0	
27	Construction in progress	14,409,844	5,268,119	-1	19,677,964
28	Accumulated depreciation	78,257,106	5,052,544	282,001	83,027,649

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

CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Part B - Revenues and Other Additions  
 Fiscal Year 2002

User ID: 29c0011

**Report in whole dollars only**

Line No.	Source of Funds	Current year amount
	<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	18,261,153
02	Federal operating grants and contracts	11,749,806
03	State operating grants and contracts	921,202
04	Local/private operating grants and contracts	7,086,982
05	Sales & services of <a href="#">auxiliary enterprises</a> .	9,306,475

	after deducting <a href="#">discounts &amp; allowances</a>	
06	<a href="#">Sales &amp; services of hospitals,</a>	
	after deducting <a href="#">patient contractual allowances</a>	
07	Independent operations	
08	Other sources - operating <b>(CV)</b>	1,802,705
	<b>CV</b> =[B09-(B01+ ... +B07)]	
09	Total operating revenues	49,128,323

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Part B - Revenues and Other Additions  
**Fiscal Year 2002**

User ID: 29c0011

**Report in whole dollars only**

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

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Part B - Revenues and Other Additions  
**Fiscal Year 2002**

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**Report in whole dollars only**

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

**CV = Calculated Value**

## CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Part C - Expenses and Other Deductions  
**Fiscal Year 2002**

User ID: 29c0011

**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	41,732,293	31,653,194	5,497,225		4,581,874
02	Research	21,316,230	13,204,850	1,396,821		6,714,559
03	Public service	2,249,849	1,562,497	340,251		347,101
05	Academic support	5,835,600	2,296,228	544,071		2,995,301
06	Student services	8,808,057	5,096,605	1,069,500		2,641,952
07	Institutional support	8,239,538	4,262,769	1,250,842		2,725,927
08	Operation & maintenance of plant	6,036,801	4,106,069	1,061,206		869,526
09	Depreciation	5,052,543			5,052,543	
10	<a href="#">Scholarships and fellowships expenses, excluding discounts &amp; allowances</a>	3,192,000				3,192,000
11	Auxiliary enterprises	6,181,519	1,607,875	392,346		4,181,298
12	Hospital services					0
13	Independent operations					0
14	Other expenses & deductions <b>(CV)</b> <b>CV=[C15-(C01+...+C13)]</b>	0	0	0	0	0
15	Total operating expenses	108,644,430	63,790,087	11,552,262	5,052,543	28,249,538

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)  
 Part C - Expenses and Other Deductions  
**Fiscal Year 2002**

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**Report in whole  
dollars only**

Line No.	Description	1 Current year total	2 <b>Salaries &amp; wages</b>	3 <b>Employee fringe benefits</b>	4 <b>Depreciation</b>	5 All other
	<b>Nonoperating Expenses and Deductions</b>					
16	<b>Interest</b>	433,378				433,378
17	<b>Other nonoperating expenses &amp; deductions (CV) CV=(C18-C16)</b>	2,811,261	0	0	0	2,811,261
18	<b>Total nonoperating expenses &amp; deductions (CV) CV=(C19-C15)</b>	3,244,639	0	0	0	3,244,639
19	<b>Total expenses &amp; deductions</b>	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)  
Part D - Summary of Changes In Net Assets

User ID: 29c0011

**Fiscal Year 2002**

Line No.	Description	Current year amount
01	Total revenues & other additions <b>(from B25)</b>	108,651,256
02	Total expenses & deductions <b>(from C19)</b>	111,889,069
03	Increase in net assets during year <b>(CV) CV=(D01-D02)</b>	-3,237,813
04	<a href="#">Net assets</a> beginning of year	308,522,604
05	<a href="#">Adjustments to beginning net assets</a> <b>(CV) CV=[D06-(D03+D04)]</b>	-87,384,287
06	Net assets end of year <b>(from A18)</b>	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 2002**

**Report in whole dollars only**

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

**CV = Calculated Value**

CAVEATS

Institution: UNIVERSITY OF MISSOURI-ROLLA (178411)

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Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)**

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	<a href="#">Education and general/independent operations</a>	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and					

	fees	32,888,365	32,888,365			
02	Sales and services	9,611,633	305,158	9,306,475		
03	Federal grants/contracts (excludes Pell Grants)	9,383,899	9,383,899	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	49,427,561	49,427,561	0	0	0
05	State grants and contracts	921,202	921,202	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	15,039,402				
10	Interest earnings	3,260,818				
11	Dividend earnings	0				
12	Realized capital gains	-2,339,622				

CAVEATS

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Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures**

Category	Amount	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
Total for all funds and operations (includes endowment funds, but excludes component units)	<a href="#">Education and general/independent operations</a>			



	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	63,790,087	62,182,212	1,607,875		
02 Employee benefits, total	11,552,262	11,159,916	392,346		
03 Payment to state retirement funds	0	0	0	0	0
04 Current expenditures other than salaries	28,249,538	24,068,240	4,181,298	0	0
Capital outlay:					
05 Construction	6,304,940	6,304,940	0	0	0
06 Equipment purchases	2,310,511	2,310,511		0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	433,378				
09 Scholarships/fellowships	17,819,212	17,819,212			

CAVEATS

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

User ID: 29c0011

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	8,187,118
02 Long-term debt issued during fiscal year	500,000
03 Long-term debt retired during fiscal year	194,612
04 Long-term debt outstanding at end of fiscal year	8,492,505
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)  
 Part L - Debt and Assets, page 2  
**Part L - Debt and Assets**

User ID: 29c0011

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	138,946
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	96,408,370

CAVEATS

