

**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 &amp; 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>	40,884,485	36,249,305
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	271,804,641	257,412,900
03	<u>Accumulated depreciation</u> (enter as a positive amount)	107,900,280	101,390,741
04	Other noncurrent assets <b>(CV)</b> <b>CV=[A05-(A02-A03)]</b>	122,530,512	112,557,189
05	Total noncurrent assets	286,434,873	268,579,348
06	Total assets <b>(CV)</b> <b>CV=(A01+A05)</b>	327,319,358	304,828,653
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	658,315	638,167
08	Other <u>current liabilities</u> <b>(CV)</b> <b>CV=(A09-A07)</b>	22,819,195	18,015,843
09	Total current liabilities	23,477,510	18,654,010
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	32,017,878	32,695,988
11	Other noncurrent liabilities <b>(CV)</b> <b>CV=(A12-A10)</b>	0	0
12	Total noncurrent liabilities	32,017,878	32,695,988
13	Total liabilities <b>(CV)</b> <b>CV=(A09+A12)</b>	55,495,388	51,349,998
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	131,690,770	123,438,883
15	<u>Restricted-expendable</u>	42,503,565	45,162,804
16	<u>Restricted-nonexpendable</u>	73,624,956	63,563,298
17	<u>Unrestricted</u> <b>(CV)</b> <b>CV=[A18-(A14+A15+A16)]</b>	24,004,679	21,313,670
18	Total Net assets <b>(CV)</b> <b>CV=(A06-A13)</b>	271,823,970	253,478,655

**CV= Calculated Value**

CAVEATS



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

**Fiscal Year 2006**

**Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
<b>Plant, Property, and Equipment</b>					
21	<u>Land &amp; land improvements</u>	5,363,177	0	0	5,363,177
22	<u>Infrastructure</u>	12,628,490	2,047,364	0	14,675,854
23	<u>Buildings</u>	180,961,733	79,531,627	76,361,155	184,132,205
24	<u>Equipment</u>	35,700,701	15,846,347	12,005,639	39,541,409
25	<u>Art and library collections</u>	19,691,483	4,128,845	3,095,735	20,724,593
26	<u>Property obtained under capital leases (if not included in equipment)</u>	0	0	0	0
27	<u>Construction in progress</u>	3,067,316	4,300,087	0	7,367,403
28	<u>Accumulated depreciation</u>	101,390,741	8,215,182	1,705,643	107,900,280

**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
<b>Operating Revenues</b>			
01	<u>Tuition &amp; fees, after deducting discounts &amp; allowances</u>	34,670,795	30,866,900
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	26,298,216	23,392,114
03	State operating grants and contracts	2,835,679	1,594,603
04	Local/private operating grants and contracts	7,539,549	8,377,578
05	<u>Sales &amp; services of auxiliary enterprises, after deducting discounts &amp; allowances</u>	10,810,116	9,396,550
06	<u>Sales &amp; services of hospitals, after deducting patient contractual allowances</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>(CV)</b> <b>CV=[B09-(B01+ ....+B07)]</b>	12,809,499	8,928,545
09	Total operating revenues	94,963,854	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
	<b><u>Nonoperating Revenues</u></b>		
10	<u>Federal appropriations</u>	0	0
11	<u>State appropriations</u>	45,130,412	44,842,260
12	<u>Local appropriations, education district taxes, &amp; similar support</u>	0	0
	<b><u>Grants-nonoperating</u></b>		
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>	5,940,199	7,858,681
17	<u>Investment income</u>	10,692,159	7,968,024
18	Other nonoperating revenues <b>(CV)</b> <b>CV=[B19-(B10+...+B17)]</b>	0	0
19	Total nonoperating revenues	61,762,770	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	0
21	<u>Capital grants &amp; gifts</u>	1,953,308	3,522,373
22	<u>Additions to permanent endowments</u>	4,578,149	7,033,863
23	Other revenues & additions <b>(CV)</b> CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	6,531,457	10,556,236
25	Total all revenues and other additions <b>(CV)</b> CV=(B09+B19+B24)	163,258,081	153,781,491

**CV = Calculated Value**

CAVEATS

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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
<b>Operating Expenses</b>						
01	<u>Instruction</u>	52,612,613	35,616,634	8,604,590	0	8,391,389
02	<u>Research</u>	31,008,835	15,895,196	2,631,020	0	12,482,619
03	<u>Public service</u>	2,441,301	935,191	221,670	0	1,284,440
05	<u>Academic support</u>	7,523,372	3,991,394	1,003,119	0	2,528,859
06	<u>Student services</u>	9,320,396	5,356,509	1,306,856	0	2,657,031
07	<u>Institutional support</u>	8,987,817	5,921,644	1,618,986	0	1,447,187
08	<u>Operation &amp; maintenance of plant</u>	10,362,616	4,365,587	1,225,939	0	4,771,090
09	<u>Depreciation</u>	8,215,182			8,215,182	
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances (do not include work study here)</u>	4,741,000				4,741,000
11	<u>Auxiliary enterprises</u>	8,092,683	1,762,741	392,406	0	5,937,536
12	<u>Hospital services</u>	0	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0	0
14	<u>Other expenses &amp; deductions (CV)</u> CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	<b>Total operating expenses</b>	143,305,815	73,844,896	17,004,586	8,215,182	44,241,151
	<b>Prior year amount</b>	134,439,290	72,135,408	15,401,038	6,981,529	39,921,315

Institution: University of Missouri-Rolla (178411)

User ID: 29C0011

**Part C - Expenses and Other Deductions**

**Fiscal Year 2006**

**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>	1,490,814				1,490,814
17	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)	116,138	0	0	0	116,138
18	<b>Total nonoperating expenses &amp; deductions (CV)</b> CV=(C19-C15)	1,606,952	0	0	0	1,606,952
19	<b>Total expenses &amp; deductions</b>	144,912,767	73,844,896	17,004,586	8,215,182	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 <b>(from B25)</b>	163,258,081	153,781,491
02	Total expenses & deductions <b>(from C19)</b>	144,912,767	135,555,770
03	Increase in net assets during year <b>(CV)</b> <b>CV=(D01-D02)</b>	18,345,314	18,225,721
04	<u>Net assets</u> beginning of year	253,478,656	235,252,934
05	<u>Adjustments to beginning net assets (CV)</u> <b>CV=[D06-(D03+D04)]</b>	0	0
06	Net assets end of year <b>(from A18)</b>	271,823,970	253,478,655

**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 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 (federal)</u>	2,644,166	2,872,369
02	<u>Other federal grants</u>	494,457	484,985
03	<u>Grants by state government</u>	2,691,745	2,395,166
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	4,258,170	3,679,460
06	<u>Institutional grants from unrestricted resources (CV)</u> <b>CV=[E07-(E01+...+E05)]</b>	12,408,732	12,153,119
07	Total gross scholarships and fellowships	22,497,270	21,585,099
	<u>Discounts and Allowances</u>		
08	<u>Discounts &amp; allowances applied to tuition &amp; fees</u>	17,024,731	17,216,810
09	<u>Discounts &amp; allowances applied to sales &amp; services of auxiliary enterprises (CV)</u> <b>CV= (E10-E08)</b>	731,539	1,038,289
10	Total Discounts & Allowances (CV) <b>CV=(E07-E11)</b>	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

Institution: University of Missouri-Rolla (178411)

User ID: 29C0011

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

Report in whole dollars only

<b>Line No.</b>	<b>Value of <u>Endowment Assets</u></b>	<b><u>Market Value</u></b>	<b>Prior Year Amounts</b>
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	95,710,878	84,797,003
02	Value of <u>endowment assets</u> at the end of the fiscal year	102,235,361	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	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Amount			
		Education and general/independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees	51,695,526	51,695,526			
02 Sales and services	11,902,667	361,012	11,541,655	0	0
03 Federal grants/contracts (excludes Pell Grants)	26,298,216	26,298,216	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	45,130,412	45,130,412	0	0	0
05 State grants and contracts	2,835,679	2,835,679	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	20,011,205				
10 Interest earnings	3,564,153				
11 Dividend earnings	0				
12 Realized capital gains	5,244,446				

CAVEATS





Institution: University of Missouri-Rolla (178411)

User ID: 29C0011

**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	72,082,156	1,762,741	0	0
02 Employee benefits, total	17,004,587	16,612,181	392,406	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	44,241,153	38,303,617	5,937,536	0	0
Capital outlay:					
05 Construction	8,258,700	8,258,700	0	0	0
06 Equipment purchases	4,958,788	4,958,788	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	1,490,814				
09 Scholarships/fellowships	22,497,270	22,497,270			

CAVEATS

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User ID: 29C0011

**Part L - Debt and Assets, page 1****Part L - Debt and Assets  
Fiscal Year 2006****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	32,695,988
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	678,110
04 Long-term debt outstanding at end of fiscal year	32,017,878
05 Short-term debt outstanding at beginning of fiscal year	638,167
06 Short-term debt outstanding at end of fiscal year	658,315

## CAVEATS

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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**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	462,602
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	134,842,530

CAVEATS

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**Explanation Report**

There are no explanations for selected survey and institution



Print Form(s)

GoBack