

Finance 2009-10 2008-09 Data

Institution: Missouri University of Science and Technology (178411)

User ID: 29C0011

Finance - Public institutions**Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards 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****GASB-Reporting Institutions (aligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details 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, 2009.)

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
(Explain in box below) Don't know
(Explain in box below)

3. Reporting Model

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. Intercollegiate Athletics

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 box below)

5. Endowment Assets

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

- Yes - (report endowment assets)
 No

You may use the space below to provide context for the data you've reported above.

Intercollegiate Athletics is a department.

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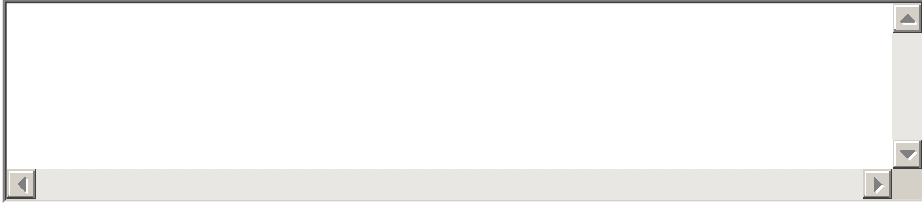
Part A - Statement of Net Assets**Fiscal Year 2009**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	57,677,131	54,381,034
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	209,607,368	201,804,602
04	Other noncurrent assets CV=[A05-A31]	131,185,102	145,394,610
05	Total noncurrent assets	340,792,470	347,199,212
06	Total assets CV=(A01+A05)	398,469,601	401,580,246
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	22,904,807	1,147,482
08	Other <u>current liabilities</u> CV=(A09-A07)	30,345,202	27,540,399
09	Total current liabilities	53,250,009	28,687,881
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	32,651,892	55,427,147
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total noncurrent liabilities	32,651,892	55,427,147
13	Total liabilities CV=(A09+A12)	85,901,901	84,115,028
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	155,293,431	148,686,325

Print Forms (data)

15	<u>Restricted-expendable</u>	48,419,842	51,462,853
16	<u>Restricted-nonexpendable</u>	70,978,812	86,120,858
17	<u>Unrestricted</u> CV =[A18-(A14+A15+A16)]	37,875,615	31,195,182
18	Total net assets CV =(A06-A13)	312,567,700	317,465,218

You may use the space below to provide context for the data you've reported above.



Part A - Statement of Net Assets (Page 2)

Fiscal Year 2009

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	5,652,962	5,576,639
22	<u>Infrastructure</u>	17,492,711	15,293,000
23	<u>Buildings</u>	233,446,604	201,043,459
32	Equipment, including art and <u>library collections</u>	73,516,491	70,188,019
27	<u>Construction in progress</u>	13,488,608	34,618,510
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	343,597,376	326,719,627
28	<u>Accumulated depreciation</u>	133,990,008	124,915,025
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part B - Revenues and Other Additions**Fiscal Year 2009**

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	45,794,886	43,714,113
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	17,522,675	20,316,415
03	State operating grants and contracts	2,568,929	2,800,780
04	Local government/private operating grants and contracts	14,056,074	11,443,082
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	14,056,074	11,443,082
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	14,006,236	12,629,381
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales & services of educational activities</u>	740,909	638,105
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	3,043,783	4,913,982
09	Total operating revenues	97,733,492	96,455,858

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Part B - Revenues and Other Additions**Fiscal Year 2009**

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	<u>Federal appropriations</u>	0	0
11	<u>State appropriations</u>	50,355,560	48,321,939
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants	3,492,449	3,058,641
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	8,570,781	9,602,441
17	<u>Investment income</u>	-15,765,709	0
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	46,653,081	60,983,021

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Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	3,605,948	11,894,051
21	<u>Capital grants & gifts</u>	878,928	1,480,681
22	<u>Additions to permanent endowments</u>	2,193,179	7,021,166
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	6,678,055	20,395,898
25	Total all revenues and other additions CV=(B09+B19+B24)	151,064,628	177,834,777

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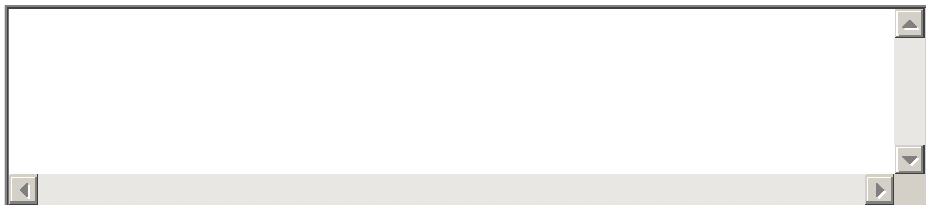
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Part C - Expenses and Other Deductions

Fiscal Year 2009

Line No.	Description	1 Total amount	2 Salaries & wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other
Expenses and Deductions								
01	Instruction	73,857,653	43,036,447	10,517,515	4,861,822	4,351,544	891,032	10,199,293
02	Research	27,322,872	13,337,253	2,082,856	721,494	1,678,174	343,626	9,159,469
03	Public service	4,179,445	1,340,496	342,173	621,874	224,407	45,950	1,604,545
05	Academic support	8,514,448	3,763,120	946,372	1,068,366	468,328	95,896	2,172,366
06	Student services	14,577,650	7,066,123	1,672,678	499,988	887,871	181,802	4,269,188
07	Institutional support	10,631,705	6,467,706	1,741,217	1,028,826	604,923	123,865	665,168
08	Operation & maintenance of plant (see instructions)	0	6,418,113	1,730,990	-9,843,499	556,139	113,876	1,024,381
10	Scholarships and fellowships expenses, excluding discounts & allowances	4,567,999						4,567,999
11	Auxiliary enterprises	12,062,341	2,246,221	490,273	1,041,129	985,439	201,781	7,097,498
12	Hospital services	0	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	248,032	0	0	0	0	0	248,032
19	Total expenses & deductions	155,962,145	83,675,479	19,524,074	0	9,756,825	1,997,828	41,007,939
	Prior year amount	154,944,998	77,820,144	18,724,551		9,426,408		48,973,895

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Part D - Summary of Changes In Net Assets

Fiscal Year 2009

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	151,064,628	177,834,777
02	Total expenses & deductions (from C19)	155,962,145	154,944,998
03	Change in net assets during year CV=(D01-D02)	 -4,897,517	22,889,779
04	<u>Net assets</u> beginning of year	<input type="text" value="317,465,217"/>	294,575,439
05	<u>Adjustments to beginning net assets</u> CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	312,567,700	317,465,218

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships

Fiscal Year 2009

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	3,492,449	3,058,641
02	<u>Other federal grants</u>	1,722,722	281,860
03	<u>Grants by state government</u>	3,558,922	3,450,249
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,743,859	4,163,683
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	17,079,121	15,310,502
07	Total gross scholarships and fellowships	27,597,073	26,264,935
<u>Discounts and Allowances</u>			
08	<u>Discounts & allowances applied to tuition & fees</u>	22,980,179	20,434,281
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises</u> CV= (E10-E08)	48,895	399,654
10	Total discounts & allowances CV=(E07-E11)	23,029,074	20,833,935
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	4,567,999	5,431,000

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Part H - Details of Endowment Assets**Fiscal Year 2009**

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	124,022,531	124,906,328
02	Value of <u>endowment assets</u> at the end of the fiscal year	100,115,729	124,022,531

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Part J - Revenue Data for Bureau of Census

Fiscal Year 2009

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	68,775,065	68,775,065			
02 Sales and services	14,796,040	740,909	14,055,131	0	0
03 Federal grants/contracts (excludes Pell Grants)	17,522,675	17,522,675	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	53,961,508	53,961,508	0	0	0
05 State grants and contracts	2,568,929	2,568,929	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	0				
10 Interest earnings	25,698,962				
11 Dividend earnings	4,708,596				

12	Realized capital gains	-10,042,440
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You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for Bureau of Census

Fiscal Year 2009

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	83,675,479	81,429,258	2,246,221	0	0
02 Employee benefits, total	19,524,074	19,033,801	490,273	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	40,586,026	40,586,026	0	0	0
Capital outlay:					
05 Construction	9,070,138	9,070,138	0	0	0
06 Equipment purchases	2,989,623	2,989,623	0	0	0
07 Land purchases	76,500	76,500	0	0	0
08 Interest on debt outstanding, all funds & activities	1,997,828				
09 Scholarships/fellowships	27,597,073	27,597,073			

You may use the space below to provide context for the data you've reported above.

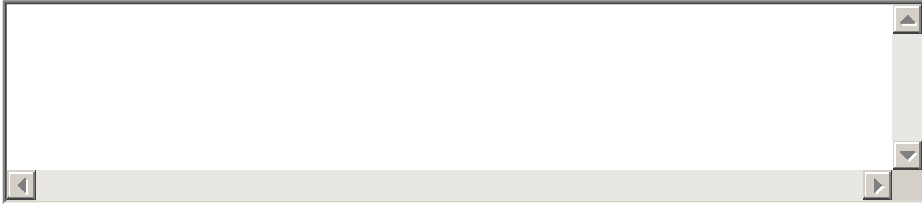
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Part L - Debt and Assets, page 1**Fiscal Year 2009****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	55,427,147
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	1,292,267
04 Long-term debt outstanding at end of fiscal year	54,134,880
05 Short-term debt outstanding at beginning of fiscal year	1,147,482
06 Short-term debt outstanding at end of fiscal year	1,421,819

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Part L - Debt and Assets, page 2

Fiscal Year 2009

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="268,336"/>
08 Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="974,425"/>
09 Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="157,519,872"/>

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Explanation Report

Number	Source	Location	Description	Severity	Accepted
Screen: Part 2					
1	Row 26 Column 3	Screen Entry	This number should be greater than zero. Please explain.	Explanation	Yes
Reason: This is due to adverse market conditions during an economic downturn.					