

Finance 2009-10 2008-09 Data

Institution: University of Missouri-Columbia (178396)

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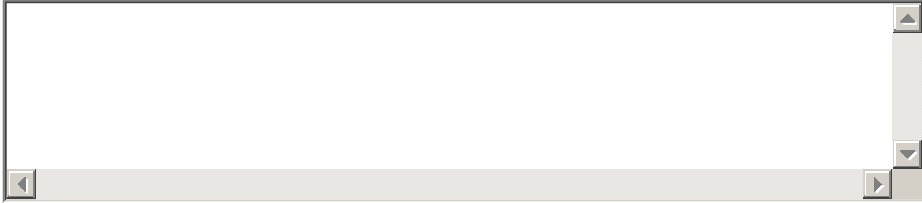
Part A - Statement of Net Assets**Fiscal Year 2009**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	506,337,082	469,989,767
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	1,599,457,264	1,483,195,130
04	Other noncurrent assets CV=[A05-A31]	959,756,549	1,044,531,044
05	Total noncurrent assets	2,559,213,813	2,527,726,174
06	Total assets CV=(A01+A05)	3,065,550,895	2,997,715,941
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	163,777,157	15,848,668
08	Other <u>current liabilities</u> CV=(A09-A07)	308,356,765	248,245,327
09	Total current liabilities	472,133,922	264,093,995
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	489,500,423	653,465,872
11	Other noncurrent liabilities CV=(A12-A10)	1,603,384	1,875,939
12	Total noncurrent liabilities	491,103,807	655,341,811
13	Total liabilities CV=(A09+A12)	963,237,729	919,435,806
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	948,290,637	897,481,250

Print Forms (data)

15	<u>Restricted-expendable</u>	190,634,722	206,950,068
16	<u>Restricted-nonexpendable</u>	391,073,224	443,488,794
17	<u>Unrestricted</u> CV =[A18-(A14+A15+A16)]	572,314,583	530,360,023
18	Total net assets CV =(A06-A13)	2,102,313,166	2,078,280,135

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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>	31,208,013	30,996,629
22	<u>Infrastructure</u>	178,049,639	161,666,811
23	<u>Buildings</u>	1,700,119,153	1,500,012,352
32	Equipment, including art and <u>library collections</u>	538,600,283	511,519,163
27	<u>Construction in progress</u>	63,570,216	122,162,781
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	2,511,547,304	2,326,357,736
28	<u>Accumulated depreciation</u>	914,470,000	845,872,413
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	2,379,960	2,709,807

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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>	222,305,189	198,112,375
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	119,384,235	124,879,792
03	State operating grants and contracts	38,272,871	38,012,989
04	Local government/private operating grants and contracts	43,455,724	36,653,257
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	43,455,724	36,653,257
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	354,030,419	330,716,767
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	576,554,873	561,641,502
26	<u>Sales & services of educational activities</u>	14,934,444	13,837,398
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	35,523,049	32,624,990
09	Total operating revenues	1,404,460,804	1,336,479,070

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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>	14,858,357	14,277,431
11	<u>State appropriations</u>	247,323,582	239,605,057
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants	11,359,093	9,651,220
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	28,093,280	24,850,568
17	<u>Investment income</u>	-75,422,443	16,102,280
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	359
19	Total nonoperating revenues	226,211,869	304,486,915

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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>	1,536,600	787,087
21	<u>Capital grants & gifts</u>	7,142,554	15,114,640
22	<u>Additions to permanent endowments</u>	13,327,247	22,981,716
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	22,006,401	38,883,443
25	Total all revenues and other additions CV=(B09+B19+B24)	1,652,679,074	1,679,849,428

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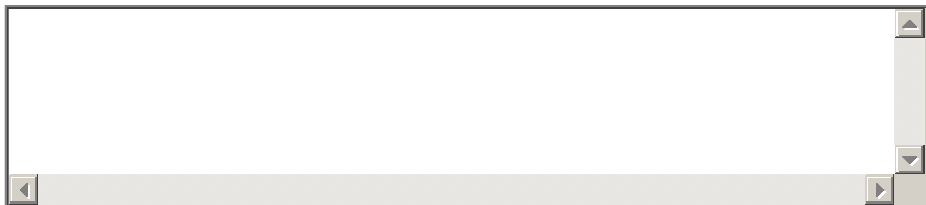
User ID: 29C0011

Part C - Expenses and Other Deductions

Fiscal Year 2009

Line No.	Description	1 Total amount	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 Interest	7 All other
Expenses and Deductions								
01	<u>Instruction</u>	277,045,292	187,304,606	43,638,910	7,771,080	14,953,604	4,270,992	19,106,100
02	<u>Research</u>	171,907,552	81,722,723	19,149,226	4,817,160	9,248,761	2,641,597	54,328,085
03	<u>Public service</u>	114,448,892	59,394,896	15,534,871	3,226,589	6,223,465	1,777,523	28,291,548
05	<u>Academic support</u>	71,409,168	39,496,213	10,176,598	1,999,576	3,889,666	1,110,952	14,736,163
06	<u>Student services</u>	31,367,408	17,020,226	4,083,124	908,898	1,037,244	296,254	8,021,662
07	<u>Institutional support</u>	18,761,410	40,010,885	10,595,948	545,339	1,123,681	320,942	-33,835,385
08	<u>Operation & maintenance of plant (see instructions)</u>	0	17,567,572	4,797,144	-45,444,909	0	0	23,080,193
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	24,036,000						24,036,000
11	<u>Auxiliary enterprises</u>	350,642,978	154,919,293	31,010,539	9,861,545	18,843,269	5,381,945	130,626,387
12	<u>Hospital services</u>	580,702,583	223,180,266	60,915,624	16,314,722	31,117,325	8,887,616	240,287,030
13	<u>Independent operations</u>	0	0	0	0	0	0	0
14	<u>Other expenses & deductions CV=[C19-(C01+...+C13)]</u>	1,659,215	0	0	0	0	0	1,659,215
19	<u>Total expenses & deductions</u>	1,641,980,498	820,616,680	199,901,984	0	86,437,015	24,687,821	510,336,998
	<u>Prior year amount</u>	1,607,479,553	782,504,810	196,929,935		82,061,443		545,983,365

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



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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)	1,652,679,074	1,679,849,428
02	Total expenses & deductions (from C19)	1,641,980,498	1,607,479,553
03	Change in net assets during year CV=(D01-D02)	10,698,576	72,369,875
04	<u>Net assets</u> beginning of year	2,078,280,136	2,005,910,260
05	<u>Adjustments to beginning net assets</u> CV=[D06-(D03+D04)]	13,334,454	0
06	Net assets end of year (from A18)	2,102,313,166	2,078,280,135

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>	11,359,093	9,651,220
02	<u>Other federal grants</u>	7,353,423	2,282,453
03	<u>Grants by state government</u>	13,465,708	12,814,588
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	6,320,634	17,293,202
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	65,450,697	53,272,429
07	Total gross scholarships and fellowships	103,949,555	95,313,892
<u>Discounts and Allowances</u>			
08	<u>Discounts & allowances applied to tuition & fees</u>	75,222,719	71,877,978
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises</u> CV= (E10-E08)	4,690,836	5,329,914
10	Total discounts & allowances CV=(E07-E11)	79,913,555	77,207,892
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	24,036,000	18,106,000

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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	550,622,671	547,399,598
02	Value of <u>endowment assets</u> at the end of the fiscal year	469,885,193	550,622,671

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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	297,527,908	297,527,908			
02 Sales and services	950,143,233	14,543,715	358,721,255	576,554,873	323,390
03 Federal grants/contracts (excludes Pell Grants)	119,384,235	115,493,139	0	24,898	3,866,198
Revenue from the state government:					
04 State appropriations, current & capital	248,860,182	197,166,602	0	22,887,084	28,806,496
05 State grants and contracts	38,272,871	25,924,626	0	12,500	12,335,745
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	92,018,805				
10 Interest earnings	32,487,280				
11 Dividend earnings	0				

12	Realized capital gains	-48,264,756
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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	820,557,827	405,238,863	154,919,293	223,180,266	37,219,405
02 Employee benefits, total	199,884,168	97,797,657	31,010,539	60,915,624	10,160,348
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	508,646,262	128,031,522	130,626,386	240,287,030	9,701,324
Capital outlay:					
05 Construction	145,025,014	123,273,688	0	21,751,326	0
06 Equipment purchases	42,604,821	18,271,208	0	24,254,391	79,222
07 Land purchases	211,384	211,384	0	0	0
08 Interest on debt outstanding, all funds & activities	24,687,821				
09 Scholarships/fellowships	103,949,555	103,949,555			

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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	653,465,872
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	18,653,856
04 Long-term debt outstanding at end of fiscal year	634,812,016
05 Short-term debt outstanding at beginning of fiscal year	15,848,668
06 Short-term debt outstanding at end of fiscal year	18,465,564

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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	206,810
08 Total cash and security assets held at end of fiscal year in bond funds	1,904,142
09 Total cash and security assets held at end of fiscal year in all other funds	1,209,940,360

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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.					