

**Finance 2007-08**

2006-07 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, 2007.)

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:

Intercollegiate athletics is a department.



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**Part A - Statement of Net Assets****Fiscal Year 2007****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	59,507,478	40,884,485
	<u>Noncurrent Assets</u>		
02	<u>Capital assets - depreciable (gross)</u>	298,958,490	271,804,641
03	<u>Accumulated depreciation</u> (enter as a positive amount)	116,034,613	107,900,280
04	Other noncurrent assets <b>(CV)</b> <b>CV=[A05-(A02-A03)]</b>	112,109,010	122,530,512
05	Total noncurrent assets	295,032,887	286,434,873
06	Total assets <b>(CV)</b> <b>CV=(A01+A05)</b>	354,540,365	327,319,358
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	679,493	658,315
08	Other <u>current liabilities (CV)</u> <b>CV=(A09-A07)</b>	27,966,843	22,819,195
09	Total current liabilities	28,646,336	23,477,510
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	31,318,590	32,017,878
11	Other noncurrent liabilities <b>(CV)</b> <b>CV=(A12-A10)</b>	0	0
12	Total noncurrent liabilities	31,318,590	32,017,878
13	Total liabilities <b>(CV)</b> <b>CV=(A09+A12)</b>	59,964,926	55,495,388
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	150,872,251	131,690,770
15	<u>Restricted-expendable</u>	43,883,649	42,503,565
16	<u>Restricted-nonexpendable</u>	88,587,922	73,624,956
17	<u>Unrestricted (CV)</u> <b>CV=[A18-(A14+A15+A16)]</b>	11,231,617	24,004,679
18	Total Net assets <b>(CV)</b> <b>CV=(A06-A13)</b>	294,575,439	271,823,970

**CV= Calculated Value**

**CAVEATS**

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

**Fiscal Year 2007**

**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	143,642	180	5,506,639
22	<u>Infrastructure</u>	14,675,854	473,614	0	15,149,468
23	<u>Buildings</u>	184,132,205	15,180,898	0	199,313,103
24	<u>Equipment</u>	39,541,409	2,858,401	770,114	41,629,696
25	Art and <u>library collections</u>	20,724,593	1,094,769	0	21,819,362
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0		0	
27	<u>Construction in progress</u>	7,367,403	8,172,819	0	15,540,222
28	<u>Accumulated depreciation</u>	109,605,923	6,428,690	0	116,034,613

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

**CAVEATS**

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**Part B - Revenues and Other Additions****Fiscal Year 2007****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>	40,238,577	<b>34,670,795</b>
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	20,132,325	<b>26,298,216</b>
03	State operating grants and contracts	3,827,462	<b>2,835,679</b>
04	Local/private operating grants and contracts	7,696,202	<b>7,539,549</b>
05	Sales & services of <u>auxiliary enterprises, after deducting discounts &amp; allowances</u>	11,733,201	<b>10,810,116</b>
06	Sales & services of <u>hospitals, after deducting patient contractual allowances</u>		<b>0</b>
07	<u>Independent operations</u>		<b>0</b>
08	Other sources - operating <b>(CV)</b> <b>CV=[B09-(B01+ ....+B07)]</b>	2,579,349	<b>12,809,499</b>
09	Total operating revenues	86,207,116	<b>94,963,854</b>

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**Part B - Revenues and Other Additions****Fiscal Year 2007****Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	<u>Federal appropriations</u>		0
11	<u>State appropriations</u>	46,004,929	45,130,412
12	<u>Local appropriations, education district taxes, &amp; similar support</u>		0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants		0
14	State nonoperating grants		0
15	Local nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	6,797,201	5,940,199
17	<u>Investment income</u>	17,214,687	10,692,159
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	70,016,817	61,762,770

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**Part B - Revenues and Other Additions**

**Fiscal Year 2007**

**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>	<input type="text"/>	<b>0</b>
21	<u>Capital grants &amp; gifts</u>	<input type="text" value="1,912,033"/>	<b>1,953,308</b>
22	<u>Additions to permanent endowments</u>	<input type="text" value="5,349,464"/>	<b>4,578,149</b>
23	Other revenues & additions <b>(CV)</b> <b>CV=[B24-(B20+...+B22)]</b>	0	<b>0</b>
24	Total other revenues and additions	<input type="text" value="7,261,497"/>	<b>6,531,457</b>
25	Total all revenues and other additions <b>(CV)</b> <b>CV=(B09+B19+B24)</b>	163,485,430	<b>163,258,081</b>

**CV = Calculated Value**

**CAVEATS**

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**Part C - Expenses and Other Deductions****Fiscal Year 2007****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	54,891,844	37,360,781	9,356,010		8,175,053
02	Research	23,398,584	13,219,418	2,096,861		8,082,305
03	Public service	3,756,203	1,801,073	441,486		1,513,644
05	Academic support	7,767,298	3,707,684	960,865		3,098,749
06	Student services	10,912,466	6,019,974	1,549,870		3,342,622
07	Institutional support	9,641,247	6,356,659	1,772,367		1,512,221
08	Operation & maintenance of plant	5,832,123	4,496,572	1,285,714		49,837
09	Depreciation	8,828,848			8,828,848	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	5,426,000				5,426,000
11	Auxiliary enterprises	8,685,513	1,839,129	435,541		6,410,843
12	Hospital services					0
13	Independent operations					0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	139,140,126	74,801,290	17,898,714	8,828,848	37,611,274
	Prior year amount	<b>143,305,815</b>	<b>73,844,896</b>	<b>17,004,586</b>	<b>8,215,182</b>	<b>44,241,151</b>

**Part C - Expenses and Other Deductions**

**Fiscal Year 2007**

**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>	1,468,787				1,468,787
17	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)	125,048	0	0	0	125,048
18	<b>Total nonoperating expenses &amp; deductions (CV)</b> CV=(C19-C15)	1,593,835	0	0	0	1,593,835
19	<b>Total expenses &amp; deductions</b>	140,733,961	74,801,290	17,898,714	8,828,848	39,205,109
	Prior year amount	144,912,767	73,844,896	17,004,586	8,215,182	45,848,103

**CV = Calculated Value**

**CAVEATS**

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**Part D - Summary of Changes In Net Assets**

**Fiscal Year 2007**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions <b>(from B25)</b>	163,485,430	<b>163,258,081</b>
02	Total expenses & deductions <b>(from C19)</b>	140,733,961	<b>144,912,767</b>
03	Increase in net assets during year <b>(CV)</b> <b>CV=(D01-D02)</b>	22,751,469	<b>18,345,314</b>
04	<u>Net assets</u> beginning of year	271,823,970	<b>253,478,656</b>
05	<u>Adjustments to beginning net assets (CV)</u> <b>CV=[D06-(D03+D04)]</b>	0	<b>0</b>
06	Net assets end of year <b>(from A18)</b>	294,575,439	<b>271,823,970</b>

**CV = Calculated Value**

**CAVEATS**

**Part E - Scholarships and Fellowships**

**Part E - Scholarships and Fellowships  
Fiscal Year 2007**

**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	Pell grants (federal)	2,702,784	2,644,166
02	Other federal grants	1,824,323	494,457
03	Grants by state government	2,777,056	2,691,745
04	Grants by local government		0
05	Institutional grants from restricted resources	3,958,237	4,258,170
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	13,449,652	12,408,732
07	Total gross scholarships and fellowships	24,712,052	22,497,270
	<u>Discounts and Allowances</u>		
08	Discounts & allowances applied to tuition & fees	18,525,775	17,024,731
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	760,277	731,539
10	Total Discounts & Allowances (CV) CV=(E07-E11)	19,286,052	17,756,270
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	5,426,000	4,741,000

**CV = Calculated Value**

**CAVEATS**

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**Part H - Details of Endowment Assets****Fiscal Year 2007**  
**Report in whole dollars only**

<b>Line No.</b>	<b>Value of Endowment Assets</b>	<b>Market Value</b>	<b>Prior Year Amounts</b>
	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	102,235,361	<b>95,710,878</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	124,906,328	<b>102,235,361</b>

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**Part J - Revenue Data for Bureau of Census**

**Part J - Revenues (Census Bureau)  
Fiscal Year 2007**

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	58,764,352	58,764,352			
02 Sales and services	12,954,576	<input type="text" value="461,098"/>	12,493,478		<input type="text"/>
03 Federal grants/contracts (excludes Pell Grants)	20,132,325	<input type="text" value="20,132,325"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:					
04 State appropriations, current & capital	46,004,929	<input type="text" value="46,004,929"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05 State grants and contracts	3,827,462	<input type="text" value="3,827,462"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:					
06 Local appropriation, current & capital	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Local government grants/contracts	0	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 Receipts from property and non-property taxes	<input type="text"/>				
09 Gifts and private grants, including capital grants	<input type="text"/>				
10 Interest earnings	<input type="text" value="21,754,900"/>				
11 Dividend earnings	<input type="text" value="4,427,954"/>				
12 Realized capital gains	<input type="text" value="5,618,890"/>				

**CAVEATS**

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

**Part K - Expenditures  
Fiscal Year 2007**

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	74,801,290	72,962,161	1,839,129		
02 Employee benefits, total	17,898,713	17,463,172	435,541		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	43,398,889	36,988,046	6,410,843		
Capital outlay:					
05 Construction	21,076,266	21,076,266			
06 Equipment purchases	2,858,401	2,858,401			
07 Land purchases	143,463	143,463			
08 Interest on debt outstanding, all funds & activities					
09 Scholarships/fellowships	24,712,052	24,712,052			

**CAVEATS**



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

**Part L - Debt and Assets  
Fiscal Year 2007**

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	32,017,878
02 Long-term debt issued during fiscal year	
03 Long-term debt retired during fiscal year	699,288
04 Long-term debt outstanding at end of fiscal year	31,318,590
05 Short-term debt outstanding at beginning of fiscal year	658,315
06 Short-term debt outstanding at end of fiscal year	679,493

**CAVEATS**

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

**Part L - Debt and Assets (page 2)**  
**Fiscal Year 2007**

**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="0"/>
08 Total cash and security assets held at end of fiscal year in bond funds	<input type="text"/>
09 Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="142,886,152"/>

**CAVEATS**

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**Explanation Report**

There are no explanations for selected survey and institution



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