

Institution: University of Missouri-Systems Office (178439)

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**Form Version
Finance - Public Institutions**

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is OPTIONAL for Fiscal Year 2007-08. Please indicate in which version you will report finance data:

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2007-08)

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 (new aligned form)**

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, 2008.)

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 box below)

5. 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.

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Part A - Statement of Net Assets**Fiscal Year 2008****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	276,113,786	224,172,539
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	50,125,777	
04	Other noncurrent assets (CV) CV=[A05-A31]	353,955,605	313,478,006
05	Total noncurrent assets	404,081,382	361,033,465
06	Total assets (CV) CV=(A01+A05)	680,195,168	585,206,004
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	0	0
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	287,496,325	217,995,971
09	Total current liabilities	287,496,325	217,995,971
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	0	8,220,000
11	Other noncurrent liabilities (CV) CV=(A12-A10)	0	0
12	Total noncurrent liabilities	0	8,220,000
13	Total liabilities (CV) CV=(A09+A12)	287,496,325	226,215,971
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	50,125,777	39,601,236
15	<u>Restricted-expendable</u>	12,408,223	11,745,993
16	<u>Restricted-nonexpendable</u>	52,269,741	57,101,163
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	277,895,102	250,541,641
18	Total Net assets (CV) CV=(A06-A13)	392,698,843	358,990,033

CV= Calculated Value

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

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Part A - Statement of Net Assets (Page 2)

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	2,850,420	3,370,253
22	<u>Infrastructure</u>	371,550	371,550
23	<u>Buildings</u>	21,444,058	21,444,058
32	Equipment, including art and <u>library collections</u>	72,071,804	
27	<u>Construction in progress</u>	0	0
28	<u>Accumulated depreciation</u>	46,612,055	39,977,853
33	Intangible assets, net of accumulated amortization	0	
34	Other capital assets	0	

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Part B - Revenues and Other Additions**Fiscal Year 2008****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	0	0
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	4,983,499	0
03	State operating grants and contracts	4,576,249	4,240,787
04	Local/private operating grants and contracts	93,933	227,571
	04a Local operating grants and contracts	0	
	04b Private operating grants and contracts	93,933	
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	1,615,523	1,535,402
26	<u>Sales & services of educational activities</u>	0	
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	36,049,797	38,628,145
09	Total operating revenues	47,319,001	44,631,905

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Part B - Revenues and Other Additions**Fiscal Year 2008****Report in whole dollars only**

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>	37,665,410	33,739,087
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
Grants-nonoperating			
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>	381,870	276,480
17	<u>Investment income</u>	25,105,648	50,233,009
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	63,152,928	84,248,576

Part B - Revenues and Other Additions

Fiscal Year 2008

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 & gifts</u>	0	15,000
22	<u>Additions to permanent endowments</u>	55,845	2,927
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	55,845	17,927
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	110,527,774	128,898,408

CV = Calculated Value

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

Part C - Expenses and Other Deductions

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	Current year total	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	6 <u>Operation and maintenance of plant</u>	4 <u>Depreciation</u>	5 <u>All other</u>
Operating Expenses							
01	Instruction	41,626	13,555	6,456	351	3,243	
02	Research	428,479	363,376	17,243	3,615	33,382	
03	Public service	33,324,848	7,595,095	2,249,131	281,194	2,596,272	20,6
05	Academic support	1,653,281	1,510,527	0	13,950	128,804	
06	Student services	2,311,841	621,575	185,714	19,508	180,111	1,3
07	Institutional support	54,389,140	17,286,191	34,807,744	458,934	4,237,349	-2,4
08	Operation & maintenance of plant (see instructions)	0	567,975	168,962	-799,776	62,839	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	0					
11	Auxiliary enterprises	2,633,859	1,109,012	326,234	22,224	205,199	9
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	15,195	0	0	0	1,194	
15	Total operating expenses	94,798,269	29,067,306	37,761,484	0	7,448,393	20,5
	Prior year amount	47,323,669	26,362,698	6,405,993		6,257,977	8,1

Part C - Expenses and Other Deductions

Fiscal Year 2008

Report in whole dollars only

	1	2	3	6	4	5	
Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Operation and maintenance of plant	Depreciation	All other
	Nonoperating Expenses and Deductions						
16	Interest	1,141,367					1,141,367
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	795,275	0	0	0	0	795,275
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	1,936,642	0	0	0	0	1,936,642
19	Total expenses & deductions	96,734,911	29,067,306	37,761,484	0	7,448,393	22,457,728
	Prior year amount	48,055,639	26,362,698	6,405,993		6,257,977	9,028,971

CV = Calculated Value

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Part D - Summary of Changes In Net Assets

Fiscal Year 2008

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	110,527,774	128,898,408
02	Total expenses & deductions (from C19)	96,734,911	48,055,639
03	Change in net assets during year (CV) CV=(D01-D02)	13,792,863	80,842,769
04	<u>Net assets</u> beginning of year	358,990,033	278,147,264
05	<u>Adjustments to beginning net assets (CV)</u> CV=[D06-(D03+D04)]	19,915,947	0
06	Net assets end of year (from A18)	392,698,843	358,990,033

CV = Calculated Value

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Part H - Details of Endowment Assets**Fiscal Year 2008**
Report in whole dollars only

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	166,821,883	142,677,009
02	Value of <u>endowment assets</u> at the end of the fiscal year	177,616,498	166,821,883

Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2008**

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	0	0			
02 Sales and services	1,692,638	77,115	1,615,523		0
03 Federal grants/contracts (excludes Pell Grants)	1,182,331	1,182,331	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	37,665,410	37,665,410	0	0	0
05 State grants and contracts	4,576,249	4,576,249	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	531,648				
10 Interest earnings	31,378,381				
11 Dividend earnings	0				
12 Realized capital gains	10,097,937				

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

Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2008**

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	29,067,305	27,958,293	1,109,012		0
02 Employee benefits, total	28,904,777	28,578,543	326,234		0
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	25,490,822	24,519,632	971,190	0	0
Capital outlay:					
05 Construction	0	0	0	0	0
06 Equipment purchases	10,574,439	10,574,439	0	0	0
07 Land purchases	222,289	222,289	0	0	0
08 Interest on debt outstanding, all funds & activities	1,141,367				
09 Scholarships/fellowships					

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Part L - Debt and Assets, page 1

**Part L - Debt and Assets
Fiscal Year 2008**

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	8,220,000
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	8,220,000
04 Long-term debt outstanding at end of fiscal year	0
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

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Part L - Debt and Assets, page 2

**Part L - Debt and Assets (page 2)
Fiscal Year 2008**

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" value="0"/>
09 Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="489,394,441"/>

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Explanation Report

Number	Source	Location	Description	Severity	Accepted
Screen: Part 2					
1	Row 26 Column 3	Screen Entry	The number entered, 96734911, has an expected range of between 24027820 and 72083458 based on last year's amount. Please explain this difference.	Explanation	Yes
Reason: The increased expenses are primarily the result of the University's implementation of GASB 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions".					
Screen: Part 1					
2	Row 19 Column 3	Screen Entry	The number entered, 94798269, has an expected range of between 23661835 and 70985503 based on last year's amount. Please explain this difference.	Explanation	Yes
Reason: The increased expenses are primarily the result of the University's implementation of GASB 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions".					