

Finance 2008-09

2007-08 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 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.

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

**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 &amp; 35

Aligned GASB, using standards of GASB 34 &amp; 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

**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>                                | 469,989,767         | <b>616,304,593</b>   |
|          | <u>Noncurrent Assets</u>                                   |                     |                      |
| 31       | Depreciable <u>capital assets</u> , net of depreciation    | 1,483,195,130       |                      |
| 04       | Other noncurrent assets <b>(CV)</b><br><b>CV=[A05-A31]</b> | 1,044,531,044       | <b>881,368,589</b>   |
| 05       | Total noncurrent assets                                    | 2,527,726,174       | <b>2,216,241,538</b> |
| 06       | Total assets <b>(CV)</b><br><b>CV=(A01+A05)</b>            | 2,997,715,941       | <b>2,832,546,131</b> |
|          | <u>Current Liabilities</u>                                 |                     |                      |
| 07       | <u>Long-term debt, current portion</u>                     | 15,848,668          | <b>13,586,924</b>    |
| 08       | Other current liabilities                                  |                     |                      |

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 2008**

**Report in whole dollars only**

| Line No.              | Description   | Ending ba              |
|-----------------------|---|------------------------|
| <b>Capital Assets</b> |   |                        |
| 21                    | <u>Land &amp; land improvements</u>                     | <input type="text"/>   |
| 22                    | <u>Infrastructure</u>                                   | <input type="text"/>   |
| 23                    | <u>Buildings</u>  | <input type="text"/> 1 |
| 32                    | Equipment, including art and <u>library collections</u> | <input type="text"/>   |
| 27                    | <u>Construction in progress</u>                         | <input type="text"/>   |
| 28                    | <u>Accumulated depreciation</u>                         | <input type="text"/>   |
| 33                    | Intangible assets, net of accumulated amortization      | <input type="text"/>   |
| 34                    | Other capital assets                                    | <input type="text"/>   |

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

**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  |
|---------------------------|---|---------------------|--------------------|
| <b>Operating Revenues</b> |   |                     |                    |
| 01                        | <u>Tuition &amp; fees</u> , after deducting <u>discounts &amp; allowances</u> | 198,112,375         | <b>199,794,185</b> |
|                           | <u>Grants and contracts</u> - operating                                       |                     |                    |
| 02                        | Federal operating grants and contracts  | 124,879,792         | <b>123,022,164</b> |
| 03                        | State operating grants and contracts  | 38,012,989          | <b>30,403,620</b>  |
| 04                        | Local/private operating grants and contracts                                  | 36,653,257          | <b>33,762,009</b>  |
| 04a                       | Local operating grants and contracts  | 0                   |                    |
| 04b                       | Private operating grants and contracts  |                     |                    |

**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 |
|----------|--|---------------------|-------------------|
|          | <b><u>Nonoperating Revenues</u></b>                |                     |                   |
| 10       | <u>Federal appropriations</u>                      | 14,277,431          | 14,105,122        |
| 11       | <u>State appropriations</u>                        | 239,605,057         | 229,991,644       |
| 12       | <u>Local appropriations, education district ta</u> |                     |                   |



**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</u>               |                     |                   |

**Part C - Expenses and Other Deductions**

**Fiscal Year 2008**

**Report in whole dollars only**

| Line No.                  | Description  | 1<br>Current year total | 2<br><u>Salaries &amp; wages</u> | 3<br><u>Employee fringe benefits</u> | 6<br><u>Operation and maintenance of plant</u> | 4<br><u>Depreciation</u> | 5<br>All other |
|---------------------------|--|-------------------------|----------------------------------|--------------------------------------|--|--------------------------|----------------|
| <b>Operating Expenses</b> |  |                         |                                  |                                      |  |                          |                |
| 01                        | <u>Instruction</u>   | 267,522,546             | 176,106,291                      | 43,358,488                           | 8,396,833                                      | 13,627,285               | 26,033,649     |
| 02                        | <u>Research</u>  | 165,934,405             | 78,176,508                       | 17,931,460                           | 5,208,247                                      | 8,452,504                | 56,165,686     |
| 03                        | <u>Public service</u>  | 104,131,302             | 54,115,526                       | 14,506,352                           | 3,268,409                                      | 5,304,326                | 26,936,689     |
| 05                        | <u>Academic support</u>  | 66,347,880              | 37,256,785                       | 10,023,231                           | 2,082,486                                      | 3,379,683                | 13,605,695     |
| 06                        | <u>Student services</u>  | 31,240,900              | 15,263,713                       | 3,940,737                            | 980,570  | 1,591,375                | 9,464,505      |
| 07                        | <u>Institutional support</u>   | 22,289,294              | 39,049,506                       | 10,702,320                           | 699,603  | 1,135,391                | -29,297,526    |
| 08                        | <u>Operation &amp; maintenance of plant (see instructions)</u>   | 0                       | 17,008,546                       | 4,847,020                            | -48,977,369                                    | 2,575,694                | 24,546,109     |
| 10                        | <u>Scholarships and fellowships expenses, excluding discounts &amp; allowances (do not include work study here)</u>                          | 18,106,000              |                                  |                                      |  |                          | 18,106,000     |
| 11                        | <u>Auxiliary enterprises</u>   | 331,598,287             | 145,770,943                      | 30,625,243                           | 10,408,003                                     | 16,891,228               | 127,902,870    |
| 12                        | Hi28 IS1 g1ET1 g6e84 lfBT9ital .76 300.84 l10(,8)-7.2(7(,8)-7.2j0 -1.1133 TD-0.00130010(,8)-7.(9 19o,034 4 323.94 l3 Tm0 g-0.9 333.18 Tm4 l1 |                         |                                  |                                      |  |                          |                |

**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  |
|          | <b>Nonoperating Expenses and Deductions</b>                              |                    |                  |                          |                                    |              |            |
| 16       | <b>Interest</b>  | 27,356,417         |                  |                          |                                    |              | 27,356,417 |
| 17       | <b>Other nonoperating expenses &amp; deductions (CV)</b><br>CV=(C18-C16) | 1,601,376          |                  |                          |                                    |              |            |

**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 <b>(from B25)</b>                           | 1,679,849,428       | <b>1,671,055,902</b> |
| 02       | Total expenses & deductions <b>(from C19)</b>                                | 1,607,479,553       | <b>1,513,270,999</b> |
| 03       | Change in net assets during year <b>(CV)</b><br><b>CV=(D01-D02)</b>          | 72,369,875          | <b>157,784,903</b>   |
| 04       | <u>Net assets</u> beginning of year  | 2,005,910,260       | <b>1,848,125,358</b> |
| 05       | <u>Adjustments to beginning net assets (CV)</u><br><b>CV=[D06-(D03+D04)]</b> | 0                   | <b>0</b>             |
| 06       | Net assets end of year <b>(from A18)</b>                                     | 2,078,280,135       | <b>2,005,910,261</b> |

**CV = Calculated Value**

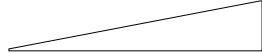
You may use the space below to provide context for the data you've reported above.

**Part E - Scholarships and Fellowships**

**Part E - Scholarships and Fellowships  
Fiscal Year 2008**

**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>  | 9,651,220           | 8,145,422         |
| 02       | <u>Other federal grants</u>   | 2,282,453           | 6,463,125         |
| 03       | <u>Grants by state government</u>   | 12,814,588          | 8,835,623         |
| 04       | <u>Grants by local government</u>   | 0                   | 0                 |
| 05       | <u>Institutional grants from restricted resources</u>   | 17,293,202          | 16,705,818        |
| 06       | <u>Institutional grants from unrestricted resources (CV)</u><br><b>CV=[E07-(E01+...+E05)]</b> | 53,272,429          | 55,421,986        |
| 07       | Total gross scholarships and fellowships  | 95,313,892          | 95,571,974        |
|          | <u>Discounts and Allowances</u>   |                     |                   |



**Part H - Details of Endowment Assets**

**Fiscal Year 2008**

**Report in whole dollars only**

|                     |   |                            |                               |
|---------------------|---|----------------------------|-------------------------------|
| <b>Line<br/>No.</b> | <b>Value of <u>Endowment Assets</u></b> | <b><u>Market Value</u></b> | <b>Prior Year<br/>Amounts</b> |
|---------------------|---|----------------------------|-------------------------------|

Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.

**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                                   | 269,990,353   | 269,990,353                                  |                       |             |   |
| 02 Sales and services                                 | 911,462,203   | 13,447,626                                   | 336,046,681           | 561,641,502 | 326,394                                   |
| 03 Federal grants/contracts (excludes Pell Grants)    | 134,531,012   | 130,242,552                                  | 0                     | 11,632      | 4,276,828                                 |
| Revenue from the state government:                    |   |  |                       |             |   |
| 04 State appropriations, current & capital            | 240,392,144   | 188,637,765                                  | 0                     | 24,091,667  | 27,662,712                                |
| 05 State grants and contracts                         | 38,012,989  | 26,904,692                                   | 0                     | 40,450      | 11,067,847                                |
| 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 | 99,600,181  |  |                       |             |   |
| 10 Interest earnings                                  | 50,191,094  |  |                       |             |   |
| 11 Dividend earnings                                  | 0   |  |                       |             |   |
| 12 Realized capital gains                             | 33,218,405  |  |                       |             |   |

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



**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  | 466,083,352 |
| 02 Long-term debt issued during fiscal year                | 289,391,299 |
| 03 Long-term debt retired during fiscal year               | 102,008,779 |
| 04 Long-term debt outstanding at end of fiscal year        | 653,465,872 |
| 05 Short-term debt outstanding at beginning of fiscal year | 13,586,924  |
| 06 Short-term debt outstanding at end of fiscal year       |             |

**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 | 4,390,636     |
| 08 Total cash and security assets held at end of fiscal year in bond funds                    | 79,209,749    |
| 09 Total cash and security assets held at end of fiscal year in all other funds               | 1,207,745,290 |

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

Institution: University of Missouri-Columbia (178396)

User ID: 29C0011

**Explanation Report**

There are no explanations for selected survey and institution

Print Form(s)

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