

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.

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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 <b>CV</b> =[A05-A31]	959,756,549	1,044,531,044
05	Total noncurrent assets	2,559,213,813	2,527,726,174
06	Total assets <b>CV</b> =(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> <b>CV</b> =(A09-A07)	308,356,765	248,245,327
09	Total current liabilities		



**Part A - Statement of Net Assets (Page 2)**

**Fiscal Year 2009**

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land &amp; land improvements</u>	31,208,013	<b>30,996,629</b>
22	<u>Infrastructure</u>	178,049,639	<b>161,666,811</b>
23	<u>Buildings</u>	1,700,119,153	<b>1,500,012,352</b>
32	Equipment, including art and <u>library collections</u>	538,600,283	<b>511,519,163</b>
27	<u>Construction in progress</u>	63,570,216	<b>122,162,781</b>
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	2,511,547,304	<b>2,326,357,736</b>
28	<u>Accumulated depreciation</u>	914,470,000	

**Part B - Revenues and Other Additions**

**Fiscal Year 2009**

Line No.	Source of Funds	Current year amount	Prior year amount
	<b>Operating Revenues</b>		
01	<u>Tuition &amp; fees,</u>		

**Part B - Revenues and Other Additions**

**Fiscal Year 2009**





**Part C - Expenses and Other Deductions**

**Fiscal Year 2009**

Line No.	Description	1 Total amount	2 <u>Salaries &amp; 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
01	<u>Instruction</u>	<input type="text"/>						

**Expenses and Deductions**

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

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**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	<b>9,651,220</b>
02	<u>Other federal grants</u>	7,353,423	<b>2,282,453</b>
03	<u>Grants by state government</u>	13,465,708	<b>12,814,588</b>
04	<u>Grants by local government</u>	0	<b>0</b>
05	<u>Institutional grants from restricted resources</u>	6,320,634	<b>17,293,202</b>
06	<u>Institutional grants from unrestricted resources</u> <b>CV=[E07-(E01+...+E05)]</b>	65,450,697	<b>53,272,429</b>
07	Total gross scholarships and fellowships	103,949,555	<b>95,313,892</b>

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

<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	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**

Amount

Source and type





**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			

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

**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

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

**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



Institution: University of Missou