

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 & 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.

Intercollegiate athletics is a department.

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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>	469,989,767	616,304,593
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	1,483,195,130	
04	Other noncurrent assets (CV) CV=[A05-A31]	1,044,531,044	881,368,589
05	Total noncurrent assets	2,527,726,174	2,216,241,538
06	Total assets (CV) CV=(A01+A05)	2,997,715,941	2,832,546,131
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	15,848,668	13,586,924
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	248,245,327	344,803,882
09	Total current liabilities	264,093,995	358,390,806
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	653,465,872	466,083,352
11	Other noncurrent liabilities (CV) CV=(A12-A10)	1,875,939	2,161,712
12	Total noncurrent liabilities	655,341,811	468,245,064
13	Total liabilities (CV) CV=(A09+A12)	919,435,806	826,635,870
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	897,481,250	856,464,016
15	<u>Restricted-expendable</u>	206,950,068	213,550,605
16	<u>Restricted-nonexpendable</u>	443,488,794	449,660,699
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	530,360,023	486,234,941
18	Total Net assets (CV) CV=(A06-A13)	2,078,280,135	2,005,910,261

CV= Calculated Value

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 balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	30,996,629	31,023,424
22	<u>Infrastructure</u>	161,666,811	152,988,566
23	<u>Buildings</u>	1,500,012,352	1,391,937,174
32	Equipment, including art and <u>library collections</u>	511,519,163	
27	<u>Construction in progress</u>	122,162,781	77,477,957
28	<u>Accumulated depreciation</u>	845,872,413	794,820,752
33	Intangible assets, net of accumulated amortization	0	
34	Other capital assets	2,709,807	

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

Institution: University of Missouri-Columbia (178396)

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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>	198,112,375	199,794,185
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	124,879,792	123,022,164
03	State operating grants and contracts	38,012,989	30,403,620
04	Local/private operating grants and contracts	36,653,257	33,762,009
	04a Local operating grants and contracts	0	
	04b Private operating grants and contracts	36,653,257	
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	330,716,767	295,670,594
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	561,641,502	529,530,389
26	<u>Sales & services of educational activities</u>	13,837,398	
07	<u>Independent operations</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	32,624,990	58,715,578
09	Total operating revenues	1,336,479,070	1,270,898,539

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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>	14,277,431	14,105,122
11	<u>State appropriations</u>	239,605,057	229,991,644
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants	9,651,220	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	24,850,568	25,476,677
17	<u>Investment income</u>	16,102,280	102,325,601
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	359	0
19	Total nonoperating revenues	304,486,915	371,899,044

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>	787,087	0
21	<u>Capital grants & gifts</u>	15,114,640	8,833,028
22	<u>Additions to permanent endowments</u>	22,981,716	19,425,291
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	38,883,443	28,258,319
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	1,679,849,428	1,671,055,902

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	1 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 All other
Operating Expenses							
01	Instruction	267,522,546	176,106,291	43,358,488	8,396,833	13,627,285	26,033,649
02	Research	165,934,405	78,176,508	17,931,460	5,208,247	8,452,504	56,165,686
03	Public service	104,131,302	54,115,526	14,506,352	3,268,409	5,304,326	26,936,689
05	Academic support	66,347,880	37,256,785	10,023,231	2,082,486	3,379,683	13,605,695
06	Student services	31,240,900	15,263,713	3,940,737	980,570	1,591,375	9,464,505
07	Institutional support	22,289,294	39,049,506	10,702,320	699,603	1,135,391	-29,297,526
08	Operation & maintenance of plant (see instructions)	0	17,008,546	4,847,020	-48,977,369	2,575,694	24,546,109
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	18,106,000					18,106,000
11	Auxiliary enterprises	331,598,287	145,770,943	30,625,243	10,408,003	16,891,228	127,902,870
12	Hospital services	571,351,146	219,756,992	60,995,084	17,933,218	29,103,957	243,561,895
13	Independent operations	0	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0	0
15	Total operating expenses	1,578,521,760	782,504,810	196,929,935	0	82,061,443	517,025,572
	Prior year amount	1,490,860,882	744,554,426	186,298,637		79,050,410	480,957,409

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	27,356,417					27,356,417
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	1,601,376	0	0	0	0	1,601,376
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	28,957,793	0	0	0	0	28,957,793
19	Total expenses & deductions	1,607,479,553	782,504,810	196,929,935	0	82,061,443	545,983,365
	Prior year amount	1,513,270,999	744,554,426	186,298,637		79,050,410	503,367,526

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

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	Pell grants (federal)	9,651,220	8,145,422
02	Other federal grants	2,282,453	6,463,125
03	Grants by state government	12,814,588	8,835,623
04	Grants by local government	0	0
05	Institutional grants from restricted resources	17,293,202	16,705,818
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	53,272,429	55,421,986
07	Total gross scholarships and fellowships	95,313,892	95,571,974
	<u>Discounts and Allowances</u>		
08	Discounts & allowances applied to tuition & fees	71,877,978	68,006,422
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	5,329,914	5,042,552
10	Total Discounts & Allowances (CV) CV=(E07-E11)	77,207,892	73,048,974
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	18,106,000	22,523,000

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	547,399,598	511,428,577
02	Value of <u>endowment assets</u> at the end of the fiscal year	550,622,671	547,399,598

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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				

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	782,468,947	382,653,706	145,770,943	219,756,992	34,287,306
02 Employee benefits, total	196,918,491	95,683,043	30,625,243	60,995,084	9,615,121
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	517,018,368	135,525,490	127,902,870	243,561,894	10,028,114
Capital outlay:					
05 Construction	153,805,817	132,400,191	0	21,405,626	0
06 Equipment purchases	49,504,859	22,713,758	0	26,629,645	161,456
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	19,451,064				
09 Scholarships/fellowships	95,313,892	95,313,892			

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Part L - Debt and Assets, page 1

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

Debt		Amount
Category		
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	15,848,668

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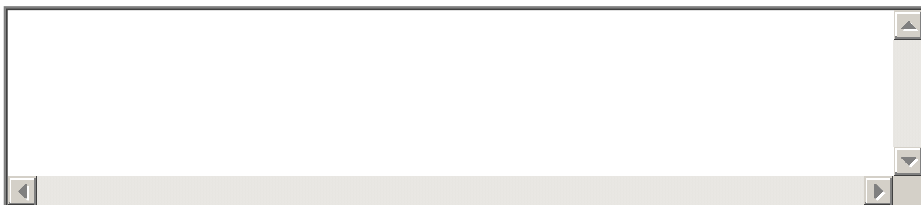
Part L - Debt and Assets, page 2

**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	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.



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Explanation Report

There are no explanations for selected survey and institution

Print Form(s)

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