

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 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>	212,999,640	<b>276,113,786</b>
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	49,275,433	<b>50,125,777</b>
04	Other noncurrent assets <b>CV=[A05-A31]</b>	283,143,745	<b>353,955,605</b>
05	Total noncurrent assets	332,419,178	<b>404,081,382</b>
06	Total assets <b>CV=(A01+A05)</b>	545,418,818	<b>680,195,168</b>
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	0	<b>0</b>
08	Other <u>current liabilities</u> <b>CV=(A09-A07)</b>	205,225,154	<b>287,496,325</b>
09	Total current liabilities	205,225,154	<b>287,496,325</b>
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	0	<b>0</b>
11	Other noncurrent liabilities <b>CV=(A12-A10)</b>	23,638,500	<b>0</b>
12	Total noncurrent liabilities	23,638,500	<b>0</b>
13	Total liabilities <b>CV=(A09+A12)</b>	228,863,654	<b>287,496,325</b>
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	49,275,433	<b>50,125,777</b>

## Print Forms (data)

15	<u>Restricted-expendable</u>	14,761,022	<b>12,408,223</b>
16	<u>Restricted-nonexpendable</u>	34,016,010	<b>52,269,741</b>
17	<u>Unrestricted</u> <b>CV</b> =[A18-(A14+A15+A16)]	218,502,699	<b>277,895,102</b>
18	Total net assets <b>CV</b> =(A06-A13)	316,555,164	<b>392,698,843</b>

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**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>	3,759,144	<b>2,850,420</b>
22	<u>Infrastructure</u>	371,550	<b>371,550</b>
23	<u>Buildings</u>	21,444,058	<b>21,444,058</b>
32	Equipment, including art and <u>library collections</u>	76,142,502	<b>72,071,804</b>
27	<u>Construction in progress</u>	19,481	<b>0</b>
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	101,736,735	<b>96,737,832</b>
28	<u>Accumulated depreciation</u>	52,461,302	<b>46,612,055</b>
33	Intangible assets, net of accumulated amortization	0	<b>0</b>
34	Other capital assets	0	<b>0</b>

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**Part B - Revenues and Other Additions****Fiscal Year 2009****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>	0	0
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	176,952	4,983,499
03	State operating grants and contracts	4,778,705	4,576,249
04	Local government/private operating grants and contracts	51,376	93,933
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	51,376	93,933
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts &amp; allowances</u>	1,359,940	1,615,523
26	<u>Sales &amp; services of educational activities</u>	0	0
08	Other sources - operating <b>(CV)</b> <b>CV=[B09-(B01+ ....+B07)]</b>	39,315,610	36,049,797
09	Total operating revenues	45,682,583	47,319,001

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**Part B - Revenues and Other Additions****Fiscal Year 2009**

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	<u>Federal appropriations</u>	0	0
11	<u>State appropriations</u>	36,643,647	37,665,410
12	<u>Local appropriations, education district taxes, &amp; similar support</u>	0	0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants	0	0
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	295,837	381,870
17	<u>Investment income</u>	-61,095,131	25,105,648
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	2,823,145	0
19	Total nonoperating revenues	 -21,332,502	63,152,928

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**Part B - Revenues and Other Additions**

**Fiscal Year 2009**

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	158,563	0
21	<u>Capital grants &amp; gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	25,532	55,845
23	Other revenues & additions <b>CV=[B24-(B20+...+B22)]</b>	0	0
24	Total other revenues and additions	184,095	55,845
25	Total all revenues and other additions <b>CV=(B09+B19+B24)</b>	⚠ 24,534,176	110,527,774

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**Part C - Expenses and Other Deductions**

**Fiscal Year 2009**

**Report in whole dollars only**

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
<b>Expenses and Deductions</b>								
01	<u>Instruction</u>	15,906,186	49,053	11,147,419	1,091,900	3,594,848	0	22,966
02	<u>Research</u>	4,099,219	114,269	3,213,539	162,038	532,007	0	77,366
03	<u>Public service</u>	34,504,324	7,544,244	4,561,045	139,664	463,606	0	21,795,765
05	<u>Academic support</u>	2,740,491	1,710,139	0	239,941	790,411	0	0
06	<u>Student services</u>	3,531,474	947,305	1,374,986	112,291	364,805	0	732,087
07	<u>Institutional support</u>	36,853,582	18,882,422	7,756,930	231,060	760,010	0	9,223,160
08	<u>Operation &amp; maintenance of plant (see instructions)</u>	0	592,290	1,215,598	-2,210,717	326,804	0	76,025
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances</u>	0						0
11	<u>Auxiliary enterprises</u>	3,042,560	820,783	225,728	233,823	767,610	0	994,616
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	19	0	0	0	0	0	19
19	Total expenses & deductions	100,677,855	30,660,505	29,495,245	0	7,600,101	0	32,922,004
	Prior year amount	<b>96,734,911</b>	<b>29,067,306</b>	<b>37,761,484</b>		<b>7,448,393</b>		<b>22,457,728</b>

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

**Fiscal Year 2009**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions <b>(from B25)</b>	24,534,176	<b>110,527,774</b>
02	Total expenses & deductions <b>(from C19)</b>	100,677,855	<b>96,734,911</b>
03	Change in net assets during year <b>CV=(D01-D02)</b>	 -76,143,679	<b>13,792,863</b>
04	<u>Net assets</u> beginning of year	<input type="text" value="392,698,843"/>	<b>358,990,033</b>
05	<u>Adjustments to beginning net assets</u> <b>CV=[D06-(D03+D04)]</b>	0	<b>19,915,947</b>
06	Net assets end of year <b>(from A18)</b>	316,555,164	<b>392,698,843</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	177,616,498	<b>166,821,883</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	118,755,932	<b>177,616,498</b>

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

**Fiscal Year 2009**

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	1,411,316	51,376	1,359,940		0
03 Federal grants/contracts (excludes Pell Grants)	176,952	176,952	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	36,802,210	36,802,210	0	0	0
05 State grants and contracts	4,778,705	4,778,705	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	321,369				
10 Interest earnings	18,418,074				
11 Dividend earnings	0				

12	<u>Realized capital gains</u>	-26,470,741
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You may use the space below to provide context for the data you've reported above.

**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	30,660,506	29,839,723	820,783		0
02 Employee benefits, total	12,780,492	12,554,764	225,728		0
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	37,350,475	36,355,840	994,635	0	0
Capital outlay:					
05 Construction	19,481	19,481	0	0	0
06 Equipment purchases	5,694,784	5,694,784	0	0	0
07 Land purchases	908,723	908,723	0	0	0
08 Interest on debt outstanding, all funds & activities					
09 Scholarships/fellowships					

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

**Fiscal Year 2009**

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
02 Long-term debt issued during fiscal year	<input type="text" value="0"/>
03 Long-term debt retired during fiscal year	<input type="text" value="0"/>
04 Long-term debt outstanding at end of fiscal year	<input type="text" value="0"/>
05 Short-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
06 Short-term debt outstanding at end of fiscal year	<input type="text" value="0"/>

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**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

08 Total cash and security assets held at end of fiscal year in bond funds

09 Total cash and security assets held at end of fiscal year in all other funds

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



A large rectangular text area with a light gray background and a thin black border. It contains four small scrollbars: one at the top center, one at the bottom center, one on the left side, and one on the right side. The area is currently empty.



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<b>Explanation Report</b>
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Number	Source	Location	Description	Severity	Accepted
<b>Screen: Part 2</b>					
1	Row 28 Column 3	Screen Entry	This number should be greater than zero. Please explain.	Explanation	Yes
Reason: Adverse market conditions let to large investment losses.					
<b>Screen: Part 3</b>					
2	Row 37 Column 3	Screen Entry	The number entered, 24,534,176, has an expected range of between 55,263,887 and 165,791,661 based on last year's amount. Please explain this difference.	Explanation	Yes
Reason: This decrease was driven by the investment losses.					