

Finance 2008-09

2007-08 Data

Institution: Missouri University of Science and Technology (178411)

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.

Finance - Public institutions

Form Version

Finance - Public Institutions

The survey for GASB has been realigned to improve commonality and comparability of the finance data,

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 ?

 3

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> | 54,381,034 | 59,507,478 |
| | <u>Noncurrent Assets</u> | | |
| 31 | Depreciable <u>capital assets</u> , net of depreciation | 201,804,602 | |
| 04 | Other noncurrent assets (CV) CV=[A05-A31] | 145,394,610 | 112,109,010 |
| 05 | Total noncurrent assets | 347,199,212 | 295,032,887 |
| 06 | Total assets (CV) CV=(A01+A05) | 401,580,246 | 354,540,365 |
| | <u>Current Liabilities</u> | | |
| 07 | <u>Long-term debt, current portion</u> | 1,147,482 | 679,493 |
| 08 | Other <u>current liabilities</u> (CV) CV=(A09-A07) | 27,540,399 | 27,966,843 |
| 09 | Total current liabilities | 28,687,881 | 28,646,336 |
| | <u>Noncurrent Liabilities</u> | | |
| 10 | <u>Long-term debt</u> | 55,427,147 | 31,318,590 |
| 11 | Other noncurrent liabilities (CV) CV=(A12-A10) | 0 | 0 |
| 12 | Total noncurrent liabilities | 55,427,147 | 31,318,590 |
| 13 | Total liabilities (CV) CV=(A09+A12) | 84,115,028 | 59,964,926 |
| | <u>Net Assets</u> | | |
| 14 | <u>Invested in capital assets, net of related debt</u> | 148,686,325 | 150,872,251 |
| 15 | <u>Restricted-expendable</u> | 51,462,853 | 43,883,649 |
| 16 | <u>Restricted-nonexpendable</u> | 86,120,858 | 88,587,922 |
| 17 | <u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)] | 31,195,182 | 11,231,617 |
| 18 | Total Net assets (CV) CV=(A06-A13) | 317,465,218 | 294,575,439 |

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> | 5,576,639 | 5,506,639 |
| 22 | <u>Infrastructure</u> | | |

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> | 43,714,113 | 40,238,577 |
| | <u>Grants and contracts - operating</u> | | |
| 02 | Federal operating grants and contracts | 20,316,415 | 20,132,325 |
| 03 | State operating grants and contracts | 2,800,780 | 3,827,462 |
| 04 | | | |

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 |
|-------------------------------------|--|---------------------|-------------------|
| <u>Nonoperating Revenues</u> | | | |
| 10 | <u>Federal appropriations</u> | 0 | 0 |
| 11 | <u>State appropriations</u> | 48,321,939 | 46,004,929 |
| 12 | <u>Local appropriations, education district taxes, & similar support</u> | 0 | 0 |
| <u>Grants-nonoperating</u> | | | |
| 13 | Federal nonoperating grants | 3,058,641 | 0 |
| 14 | State nonoperating grants | 0 | 0 |
| 15 | Local nonoperating grants | 0 | 0 |
| 16 | <u>Gifts, including contributions from affiliated organizations</u> | 9,602,441 | 6,797,201 |
| 17 | <u>Investment income</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 | | |

Part C - Expenses and Other Deductions

Fiscal Year 2008

Report in whole dollars only

1

2

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) | 177,834,777 | 163,485,430 |
| 02 | Total expenses & deductions (from C19) | 154,944,998 | 140,733,961 |

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 | 124,906,328 | 102,235,361 |
| 02 | Value of <u>endowment assets</u> at the end of the fiscal year | 124,022,531 | 124,906,328 |

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 | 64,148,394 | 64,148,394 | | | |
| 02 Sales and services | 13,667,140 | 638,105 | 13,029,035 | 0 | 0 |
| 03 Federal grants/contracts (excludes Pell Grants) | 23,375,056 | 23,375,056 | 0 | 0 | 0 |
| Revenue from the state government: | | | | | |
| 04 State appropriations, current & capital | 60,215,990 | 60,215,990 | 0 | 0 | 0 |
| 05 State grants and contracts | 2,800,780 | 2,800,780 | 0 | 0 | 0 |
| Revenue from local governments: | | | | | |
| 06 Local appropriation, current & capital | 0 | | 0 | 0 | 0 |
| 07 Local government grants/contracts | 0 | | 0 | 0 | 0 |
| 08 Receipts from property and non-property taxes | 0 | | | | |
| 09 Gifts and private grants, including capital grants | 29,547,370 | | | | |
| 10 Interest earnings | 5,902,990 | | | | |
| 11 Dividend earnings | 0 | | | | |
| 12 Realized capital gains | | | | | |

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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 | 347,202 |
| 08 Total cash and security assets held at end of fiscal year in bond funds | 3,109,150 |
| 09 Total cash and security assets held at end of fiscal year in all other funds | 165,821,808 |

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

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