

Finance 2014-15

2013-14 Data

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Overview**Finance Overview****Purpose**

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

There are changes made to the 2014-15 Finance data collection from the 2013-14 collection. The finance form for private for-profit schools have been revised to make it more comparable with the finance public and private not-for-profit forms.

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Finance - Public institutions**Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**

<input checked="" type="radio"/>	GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
<input type="radio"/>	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.

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

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, 2014.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2013"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2014"/>

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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/> Qualified (Explain in box below)	<input type="radio"/> 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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> 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?

<input type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input type="radio"/> Does not participate in intercollegiate athletics
<input checked="" type="radio"/> Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

<input checked="" type="radio"/> Yes - (report endowment assets)
<input type="radio"/> No

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

Intercollegiate Athletics is a department.

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part A - Statement of Financial Position**Fiscal Year: July 1, 2013 - June 30, 2014**

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	129,770,591	127,727,068
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	236,082,051	225,901,079
04	Other noncurrent assets CV=[A05-A31]	86,158,358	72,412,316
05	Total noncurrent assets	322,240,409	298,313,395
06	Total assets CV=(A01+A05)	452,011,000	426,040,463
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	2,666,118	2,604,617
08	Other <u>current liabilities</u> CV=(A09-A07)	24,502,984	20,804,657
09	Total current liabilities	27,169,102	23,409,274
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	88,543,497	67,388,978
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total noncurrent liabilities	88,543,497	67,388,978
13	Total liabilities CV=(A09+A12)	115,712,599	90,798,252
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	155,289,182	155,907,484
15	<u>Restricted-expendable</u>	36,055,140	33,000,632
16	<u>Restricted-nonexpendable</u>	73,200,718	60,581,636
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	71,753,361	85,752,459
18	Total net assets CV=(A06-A13)	336,298,401	335,242,211

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

An empty table with a light gray background and a thin black border. The table has a vertical scrollbar on the right side and a horizontal scrollbar at the bottom, both with standard arrow icons. The table is currently empty of any data.

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	13,824,466	13,756,768
22	<u>Infrastructure</u>	24,143,639	23,972,264
23	<u>Buildings</u>	298,516,150	292,801,601
32	Equipment, including art and <u>library collections</u>	85,660,973	81,612,812
27	<u>Construction in progress</u>	18,422,250	6,172,555
Total for Plant, Property and Equipment CV = (A21+ .. A27)		440,567,478	418,316,000
28	<u>Accumulated depreciation</u>	204,485,427	192,414,922
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2013 - June 30, 2014

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	16,087,006	16,103,966
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	865,349	851,595
03	<u>Grants by state government</u>	2,234,276	2,234,276
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,541,156	3,460,059
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	20,432,080	16,702,325
07	Total gross scholarships and fellowships	42,159,867	39,352,221
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	30,409,924	27,992,437
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	15,943	465,784
10	Total discounts and allowances CV=(E08+E09)	30,425,867	28,458,221
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	11,734,000	10,894,000

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

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part B - Revenues and Other Additions**Fiscal Year: July 1, 2013 - June 30, 2014**

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition and fees, after deducting discounts & allowances</u>	89,778,554	83,950,734
	Grants and contracts - operating		
02	Federal operating grants and contracts	7,029,959	8,337,093
03	State operating grants and contracts	8,215,578	9,714,990
04	Local government/private operating grants and contracts	4,295,045	5,411,786
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	4,295,045	5,411,786
05	<u>Sales and services of auxiliary enterprises, after deducting discounts and allowances</u>	10,169,962	18,369,601
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	1,540,217	1,255,136
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	2,930,204	4,476,399
09	Total operating revenues	123,959,519	131,515,739

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part B - Revenues and Other Additions**Fiscal Year: July 1, 2013 - June 30, 2014**

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	54,337,742	53,245,548
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	16,087,006	16,103,966
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	9,170,773	8,509,018
17	<u>Investment income</u>	12,047,073	8,601,486
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	162,840	0
19	Total nonoperating revenues	91,805,434	86,460,018
27	Total operating and nonoperating revenues CV=[B19+B09]	215,764,953	217,975,757
28	<u>12-month Student FTE from E12</u>	10,406	10,490
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	20,735	20,779

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	0	0
21	<u>Capital grants and gifts</u>	1,420,332	1,637,105
22	<u>Additions to permanent endowments</u>	4,967,404	3,681,246
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	1
24	Total other revenues and additions	6,387,736	5,318,352
25	Total all revenues and other additions CV=[B09+B19+B24]	222,152,689	223,294,109

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

^
v
<
>

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2013 - June 30, 2014

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	1 Total amount	2 <u>Salaries and wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 <u>Interest</u>	7 All other	8 PY Total Amount
Expenses and Deductions									
01	<u>Instruction</u>	101,479,813	56,936,217	16,448,942	8,903,704	5,628,770	1,389,038	12,173,142	91,291,552
02	<u>Research</u>	12,556,330	5,361,936	1,334,216	1,101,676	696,460	171,869	3,890,173	13,582,297
03	<u>Public service</u>	21,021,733	9,135,281	2,663,520	1,844,419	1,166,010	287,742	5,924,761	20,458,748
05	<u>Academic support</u>	25,877,973	12,958,513	4,312,916	2,270,499	1,435,371	354,213	4,546,461	27,353,908
06	<u>Student services</u>	18,457,833	8,027,487	2,469,440	1,619,466	1,023,799	252,647	5,064,994	10,672,864
07	<u>Institutional support</u>	21,415,598	11,120,531	3,652,985	1,878,976	1,187,857	293,133	3,282,116	19,716,162
08	<u>Operation and maintenance of plant</u> (see instructions)	0	5,252,167	1,658,957	-18,351,389	1,115,793	275,349	10,049,123	0
10	<u>Scholarships and fellowships expenses, excluding discounts and allowances (from E11)</u>	11,734,000						11,734,000	10,894,000
11	<u>Auxiliary enterprises</u>	8,350,359	1,085,243	328,597	732,649	463,168	114,298	5,626,404	15,689,827
12	<u>Hospital services</u>	0	0	0	0	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	202,860	0	0	0	0	0	202,860	2,120,293
19	Total expenses and deductions	221,096,499	109,877,375	32,869,573	0	12,717,228	3,138,289	62,494,034	211,779,651
	Prior year amount	211,779,651	105,988,128	30,433,046		12,125,463	2,334,102	60,898,912	
20	12-month Student FTE from E12	10,406							10,490
21	Total expenses and deductions per student FTE CV=[C19/C20]	21,247							20,189

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

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	222,152,689	223,294,109
02	Total expenses and deductions (from C19)	221,096,499	211,779,651
03	Change in net position during year CV=(D01-D02)	1,056,190	11,514,458
04	Net position beginning of year	335,242,211	323,727,752
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	1
06	Net position end of year (from A18)	336,298,401	335,242,211

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

^
v

<
>

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Value of Endowment Assets	<u>Market Value</u>	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	61,629,324	53,494,739
02	Value of <u>endowment assets</u> at the end of the fiscal year	74,560,323	61,629,324

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

^
v

< >

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2013 - June 30, 2014

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	120,188,478	120,188,478			
02	Sales and services	11,726,122	<input type="text" value="1,540,217"/>	10,185,905	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	7,029,959	<input type="text" value="7,029,959"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	54,337,742	<input type="text" value="54,337,742"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	8,215,578	<input type="text" value="8,215,578"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, including capital grants	<input type="text" value="19,853,554"/>				
10	Interest earnings	<input type="text" value="2,215,902"/>				
11	Dividend earnings	<input type="text" value="0"/>				
12	Realized capital gains	<input type="text" value="3,958,792"/>				

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

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2013 - June 30, 2014

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	109,877,375	108,792,132	1,085,243	0	0
02 Employee benefits, total	32,869,573	32,540,976	328,597	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	60,123,553	54,497,150	5,626,403	0	0
Capital outlay:					
05 Construction	19,031,151	19,031,151	0	0	0
06 Equipment purchases	1,219,208	1,219,208	0	0	0
07 Land purchases	67,699	67,699	0	0	0
08 Interest on debt outstanding, all funds and activities	3,138,289				
09 Scholarships/fellowships	42,159,867	42,159,867			

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

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2013 - June 30, 2014

Debt		Amount
Category		
01	Long-term debt outstanding at beginning of fiscal year	69,993,595
02	Long-term debt issued during fiscal year	24,312,000
03	Long-term debt retired during fiscal year	3,095,980
04	Long-term debt outstanding at end of fiscal year	91,209,615
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2013 - June 30, 2014

Assets		
Category		Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="9,536,881"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="180,096,942"/>

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

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Prepared by

This survey component was prepared by:			
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input type="radio"/>	HR Contact
<input type="radio"/>		<input type="radio"/>	Other
Name:	<input type="text"/>		
Email:	<input type="text"/>		
How long did it take to prepare this survey component?			
	<input type="text"/>	hours	<input type="text"/>
			minutes
The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.			
The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.			
Thank you for your assistance.			

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2015.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$89,778,554	42%	\$8,628
State appropriations	\$54,337,742	26%	\$5,222
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$31,332,543	15%	\$3,011
Private gifts, grants, and contracts	\$13,465,818	6%	\$1,294
Investment income	\$12,047,073	6%	\$1,158
Other core revenues	\$11,020,997	5%	\$1,059
Total core revenues	\$211,982,727	100%	\$20,371
Total revenues	\$222,152,689		\$21,349

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$101,479,813	48%	\$9,752
Research	\$12,556,330	6%	\$1,207
Public service	\$21,021,733	10%	\$2,020
Academic support	\$25,877,973	12%	\$2,487
Institutional support	\$21,415,598	10%	\$2,058
Student services	\$18,457,833	9%	\$1,774
Other core expenses	\$11,936,860	6%	\$1,147
Total core expenses	\$212,746,140	100%	\$20,445
Total expenses	\$221,096,499		\$21,247

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

	Calculated value
FTE enrollment	10,406

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

Edit Report

Finance

University of Missouri-St Louis (178420)

Source	Description	Severity	Resolved	Options
--------	-------------	----------	----------	---------

Screen: Expenses

Screen Entry	The amount reported is outside the expected range of between 5,336,432 and 16,009,296 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	This was the result of the St. Louis campus moving large portions of their auxiliary operations to operating funds. These operations are no longer reported as auxiliaries. There is a corresponding reduction of \$7.3 million to auxiliary fund operating expenses reported.			