

Finance 2015-16

2014-15 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 a few new changes to the 2015-16 Finance data collection. A new FAQ clarifying how to report VA education benefits has been added for all institutions. For GASB institutions, a new pension screen (Part M) has been added to accommodate the implementation of GASB Statement 68. Please review the new screen and survey materials carefully. Additionally, instructions for parts J,K,L have been slightly modified and FAQs have been added for clarity.

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, 2015.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2014"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2015"/>

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

6. Pension

Did your institution recognize additional (or decreased) pension expense, additional liability (or assets), or additional deferral related to the implementation of GASB Statement 68 for one or more defined benefit pension plans (either as a single employer, agent employer or cost-sharing multiple employer) in Fiscal Year 2015?

<input checked="" type="radio"/> No
<input type="radio"/>  Yes - (report additional (unfunded) pension information)

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)

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Part A - Statement of Financial Position**Fiscal Year: July 1, 2014 - June 30, 2015****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>	131,777,780	129,770,591
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	260,569,875	236,082,051
04	Other noncurrent assets CV=[A05-A31]	85,845,063	86,158,358
05	Total noncurrent assets	346,414,938	322,240,409
06	Total assets CV=(A01+A05)	478,192,718	452,011,000
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	3,755,884	2,666,118
08	Other <u>current liabilities</u> CV=(A09-A07)	28,168,850	24,502,984
09	Total current liabilities	31,924,734	27,169,102
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	125,349,866	88,543,497
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total noncurrent liabilities	125,349,866	88,543,497
13	Total liabilities CV=(A09+A12)	157,274,600	115,712,599
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	150,868,444	155,289,182
15	<u>Restricted-expendable</u>	37,011,181	36,055,140
16	<u>Restricted-nonexpendable</u>	74,036,549	73,200,718
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	59,001,944	71,753,361
18	Total net assets CV=(A06-A13)	320,918,118	336,298,401

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

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Institution: University of Missouri-St Louis (178420)

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Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2014 - June 30, 2015

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	15,042,144	13,824,466
22	<u>Infrastructure</u>	27,209,435	24,143,639
23	<u>Buildings</u>	328,050,529	298,516,150
32	Equipment, including art and <u>library collections</u>	88,221,693	85,660,973
27	<u>Construction in progress</u>	18,720,336	18,422,250
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	477,244,137	440,567,478
28	<u>Accumulated depreciation</u>	216,774,994	204,485,427
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	100,731	0

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

Institution: University of Missouri-St Louis (178420)

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Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2014 - June 30, 2015

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)	15,723,433	16,087,006
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	784,115	865,349
03	<u>Grants by state government</u>	3,347,584	2,234,276
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,108,681	2,541,156
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	22,975,012	20,432,080
07	Total gross scholarships and fellowships	43,938,825	42,159,867
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances applied to tuition and fees</u>	32,026,825	30,409,924
09	<u>Discounts and allowances applied to sales and services of auxiliary enterprises</u>	0	15,943
10	Total discounts and allowances CV=(E08+E09)	32,026,825	30,425,867
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.	11,912,000	11,734,000

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

Institution: University of Missouri-St Louis (178420)

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Part B - Revenues by Source**Fiscal Year: July 1, 2014 - June 30, 2015**

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>	87,482,209	89,778,554
	Grants and contracts - operating		
02	Federal operating grants and contracts	5,686,885	7,029,959
03	State operating grants and contracts	7,538,128	8,215,578
04	Local government/private operating grants and contracts	4,407,544	4,295,045
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	4,407,544	4,295,045
05	<u>Sales and services of auxiliary enterprises, after deducting discounts and allowances</u>	10,427,887	10,169,962
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	1,389,175	1,540,217
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	3,815,932	2,930,204
09	Total operating revenues	120,747,760	123,959,519

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Part B - Revenues by Source**Fiscal Year: July 1, 2014 - June 30, 2015**

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>	57,970,429	54,337,742
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	15,723,433	16,087,006
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	8,265,427	9,170,773
17	<u>Investment income</u>	4,003,762	12,047,073
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	198,939	162,840
19	Total nonoperating revenues	86,161,990	91,805,434
27	Total operating and nonoperating revenues CV=[B19+B09]	206,909,750	215,764,953
28	<u>12-month Student FTE from E12</u>	10,410	10,406
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,876	20,735

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Part B - Revenues by Source

Fiscal Year: July 1, 2014 - June 30, 2015

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	1,065,207	0
21	<u>Capital grants and gifts</u>	2,694,755	1,420,332
22	<u>Additions to permanent endowments</u>	2,622,038	4,967,404
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	6,382,000	6,387,736
25	Total all revenues and other additions CV=[B09+B19+B24]	213,291,750	222,152,689

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

Institution: University of Missouri-St Louis (178420)

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Part C - Expenses by Functional and Natural Classification

Fiscal Year: July 1, 2014 - June 30, 2015

Report Total Operating AND Nonoperating Expenses in this section

		Expense Natural Classifications							
		1	2	3	4	5	6	7	8
Line No.	Expense Functional Classifications	Total amount	Salaries and wages	Employee fringe benefits	Operation and maintenance of plant	Depreciation	Interest	All other	PY Total Amount
01	<u>Instruction</u>	105,216,430	57,826,680	16,683,636	12,544,651	5,331,250	1,345,142	11,485,071	101,479,813
02	<u>Research</u>	10,095,901	4,708,532	1,135,405	1,203,705	511,553	129,071	2,407,635	12,556,330
03	<u>Public service</u>	22,355,575	9,771,286	2,924,958	2,665,391	1,132,743	285,805	5,575,392	21,021,733
05	<u>Academic support</u>	28,063,645	12,265,533	4,056,241	3,345,947	1,421,967	358,780	6,615,177	25,877,973
06	<u>Student services</u>	19,459,510	8,075,160	2,483,892	2,320,101	986,001	248,781	5,345,575	18,457,833
07	<u>Institutional support</u>	22,564,343	11,144,051	3,636,959	2,690,281	1,143,321	288,474	3,661,257	21,415,598
08	<u>Operation and maintenance of plant</u> (see instructions)	0	5,330,685	1,673,321	-25,819,384	1,485,345	374,772	16,955,261	0
10	<u>Scholarships and fellowships expenses, excluding discounts and allowances</u> (from E11)	11,912,000						11,912,000	11,734,000
11	<u>Auxiliary enterprises</u>	8,800,914	1,043,325	285,089	1,049,308	445,937	112,516	5,864,739	8,350,359
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)]	203,716	0	0	0	1	1	203,714	202,860
19	Total expenses and deductions	228,672,034	110,165,252	32,879,501	0	12,458,118	3,143,342	70,025,821	221,096,499
	Prior year amount	221,096,499	109,877,375	32,869,573		12,717,228	3,138,289	62,494,034	
20	12-month Student FTE from E12	10,410							10,406
21	Total expenses and deductions per student FTE CV=[C19/C20]	21,967							21,247


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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2014 - June 30, 2015

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	213,291,750	222,152,689
02	Total expenses and deductions (from C19)	228,672,034	221,096,499
03	Change in net position during year CV=(D01-D02)	 -15,380,284	1,056,190
04	<u>Net position</u> beginning of year	336,298,401	335,242,211
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	1	0
06	Net position end of year (from A18)	320,918,118	336,298,401

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

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Part H - Details of Endowment Assets

Fiscal Year: July 1, 2014 - June 30, 2015

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	74,560,323	61,629,324
02	Value of <u>endowment assets</u> at the end of the fiscal year	75,671,877	74,560,323

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

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Institution: University of Missouri-St Louis (178420)

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Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2014 - June 30, 2015

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	119,509,034	119,509,034			
02	Sales and services	11,817,062	1,389,175	10,427,887	0	0
03	Federal grants/contracts (excludes Pell Grants)	5,686,885	5,686,885	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	59,035,636	59,035,636	0	0	0
05	State grants and contracts	7,538,128	7,538,128	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	17,989,765				
10	Interest earnings	2,379,182				
11	Dividend earnings	0				
12	Realized capital gains	4,462,824				

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

Institution: University of Missouri-St Louis (178420)

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Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2014 - June 30, 2015

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	110,165,251	109,121,926	1,043,325	0	0
02 Employee benefits, total	32,879,501	32,594,412	285,089	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	60,587,454	54,722,715	5,864,739	0	0
Capital outlay:					
05 Construction	34,648,236	34,648,236	0	0	0
06 Equipment purchases	742,225	742,225	0	0	0
07 Land purchases	1,217,677	1,217,677	0	0	0
08 Interest on debt outstanding, all funds and activities	3,143,342				
09 Scholarships/fellowships	43,938,825	43,938,825			

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

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Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2014 - June 30, 2015

Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	91,209,615
02	Long-term debt issued during fiscal year	40,911,541
03	Long-term debt retired during fiscal year	3,015,406
04	Long-term debt outstanding at end of fiscal year	129,105,750
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)

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Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2014 - June 30, 2015

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	19,110,790
09 Total cash and security assets held at end of fiscal year in all other funds	171,743,879

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

Institution: University of Missouri-St Louis (178420)

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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 2016.

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	\$87,482,209	43%	\$8,404
State appropriations	\$57,970,429	29%	\$5,569
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$28,948,446	14%	\$2,781
Private gifts, grants, and contracts	\$12,672,971	6%	\$1,217
Investment income	\$4,003,762	2%	\$385
Other core revenues	\$11,786,046	6%	\$1,132
Total core revenues	\$202,863,863	100%	\$19,487
Total revenues	\$213,291,750		\$20,489

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. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$105,216,430	48%	\$10,107
Research	\$10,095,901	5%	\$970
Public service	\$22,355,575	10%	\$2,148
Academic support	\$28,063,645	13%	\$2,696
Institutional support	\$22,564,343	10%	\$2,168
Student services	\$19,459,510	9%	\$1,869
Other core expenses	\$12,115,716	6%	\$1,164
Total core expenses	\$219,871,120	100%	\$21,121
Total expenses	\$228,672,034		\$21,967

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. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	Calculated value
FTE enrollment	10,410

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)

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Edit Report

Finance

University of Missouri-St Louis (178420)

Source	Description	Severity	Resolved	Options
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Screen: Net Position

Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
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Related Screens:	Net Position
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