

Finance 2016-17

2015-16 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 2016-17 Finance data collection:

- For all institutions, the expense matrix has been removed and expenses are collected by functional and natural classification categories separately, except for salaries and wages.
- For GASB institutions, fields to collect deferred outflows and inflows of resources separately from current assets and liabilities to comply with GASB 63 have been added.

Please review the new screens and survey materials carefully.

**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)

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**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 &amp; 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.

Institution: University of Missouri-St Louis (178420)

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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, 2016.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2015"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2016"/>

**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**

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans in its General Purpose Financial Statements?

<input checked="" type="radio"/> No
<input type="radio"/>  Yes

**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 Position Page 1****Fiscal Year: July 1, 2015 - June 30, 2016****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
	<b><u>Assets</u></b>		
01	Total <u>current assets</u>	114,646,598	131,777,780
31	Depreciable <u>capital assets</u> , net of depreciation	295,037,950	260,569,875
04	Other noncurrent assets CV=[A05-A31]	85,092,756	85,845,063
05	Total <u>noncurrent assets</u>	380,130,706	346,414,938
06	<b>Total assets</b> CV=(A01+A05)	494,777,304	478,192,718
19	<b><u>Deferred outflows of resources</u></b>	0	
	<b><u>Liabilities</u></b>		
07	<u>Long-term debt, current portion</u>	3,767,712	3,755,884
08	Other current liabilities CV=(A09-A07)	26,639,912	28,168,850
09	Total <u>current liabilities</u>	30,407,624	31,924,734
10	<u>Long-term debt</u>	133,581,262	125,349,866
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total <u>noncurrent liabilities</u>	133,581,262	125,349,866
13	<b>Total liabilities</b> CV=(A09+A12)	163,988,886	157,274,600
20	<b><u>Deferred inflows of resources</u></b>	0	
	<b><u>Net Position</u></b>		
14	<u>Invested in capital assets, net of related debt</u>	159,595,274	150,868,444
15	<u>Restricted-expendable</u>	42,891,985	37,011,181
16	<u>Restricted-nonexpendable</u>	71,833,873	74,036,549
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	56,467,286	59,001,944
18	<b><u>Net position</u></b> CV=[(A06+A19)-(A13+A20)]	330,788,418	320,918,118

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 Position Page 2**

**Fiscal Year: July 1, 2015 - June 30, 2016**

Line No.	Description	Ending balance	Prior year Ending balance
	<b><u>Capital Assets</u></b>		
21	<u>Land and land improvements</u>	15,042,144	15,042,144
22	<u>Infrastructure</u>	28,830,534	27,209,435
23	<u>Buildings</u>	381,212,702	328,050,529
32	Equipment, including art and <u>library collections</u>	89,917,758	88,221,693
27	<u>Construction in progress</u>	8,907,223	18,720,336
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	523,910,361	477,244,137
28	<u>Accumulated depreciation</u>	228,973,143	216,774,994
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	100,731	100,731

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

**Fiscal Year: July 1, 2015 - June 30, 2016**

**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.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	225,688,852	213,291,750
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	215,818,552	228,672,034
03	Change in net position during year <b>CV=(D01-D02)</b>	9,870,300	-15,380,284
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	320,918,118	336,298,401
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	1
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	330,788,418	320,918,118

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**Part E - Scholarships and Fellowships**

**Fiscal Year: July 1, 2015 - June 30, 2016**

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	14,930,969	15,723,433
02	Other federal grants (Do NOT include FDSL amounts)	1,066,516	784,115
03	Grants by state government	2,665,913	3,347,584
04	Grants by local government	0	0
05	Institutional grants from restricted resources	0	1,108,681
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	24,376,918	22,975,012
07	Total revenue that funds scholarships and fellowships	43,040,316	43,938,825
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	31,873,527	32,026,825
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,789	0
10	Total discounts and allowances CV=(E08+E09)	31,876,316	32,026,825
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.	11,164,000	11,912,000

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

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**Part B - Revenues by Source (1)****Fiscal Year: July 1, 2015 - June 30, 2016**

Line No.	Source of Funds	Current year amount	Prior year amount
	<b><u>Operating Revenues</u></b>		
01	<u>Tuition and fees</u> , after deducting <u>discounts &amp; allowances</u>	90,468,962	87,482,209
	Grants and contracts - operating		
02	Federal operating grants and contracts	6,222,556	5,686,885
03	State operating grants and contracts	7,889,678	7,538,128
04	Local government/private operating grants and contracts	4,419,589	4,407,544
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	4,419,589	4,407,544
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	10,587,852	10,427,887
06	Sales and services of <u>hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	2,684,327	1,389,175
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	4,922,306	3,815,932
09	Total operating revenues	127,195,270	120,747,760

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**Part B - Revenues by Source (2)****Fiscal Year: July 1, 2015 - June 30, 2016**

Line No.	Source of funds	Current year amount	Prior year amount
	<b><u>Nonoperating Revenues</u></b>		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	59,314,974	57,970,429
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	14,930,969	15,723,433
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	14,662,869	8,265,427
17	<u>Investment income</u>	1,439,778	4,003,762
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	138,673	198,939
19	Total nonoperating revenues	90,487,263	86,161,990
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	217,682,533	206,909,750
28	<b><u>12-month Student FTE from E12</u></b>	10,115	10,410
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	21,521	19,876

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**Part B - Revenues by Source (3)**

**Fiscal Year: July 1, 2015 - June 30, 2016**

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	4,320,640	1,065,207
21	<u>Capital grants and gifts</u>	2,231,661	2,694,755
22	<u>Additions to permanent endowments</u>	1,454,018	2,622,038
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	8,006,319	6,382,000
25	Total all revenues and other additions	225,688,852	213,291,750

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

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**Part C-1 - Expenses by Functional Classification****Fiscal Year: July 1, 2015 - June 30, 2016****Report Total Operating AND Nonoperating Expenses in this section**

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	<u>Salaries and wages</u>	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	97,100,209	105,216,430	56,162,210	57,826,680
02	<u>Research</u>	9,741,714	10,095,901	4,853,060	4,708,532
03	<u>Public service</u>	22,144,753	22,355,575	9,761,942	9,771,286
05	<u>Academic support</u>	26,483,853	28,063,645	12,241,855	12,265,533
06	<u>Student services</u>	20,024,249	19,459,510	8,467,443	8,075,160
07	<u>Institutional support</u>	20,222,611	22,564,343	10,496,584	11,144,051
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	11,164,000	11,912,000		
11	<u>Auxiliary enterprises</u>	8,572,447	8,800,914	1,196,005	1,043,325
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	364,716	203,716	0	0
19	<b>Total expenses and deductions</b>	215,818,552	228,672,034	103,179,099	110,165,252

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**Part C-2 - Expenses by Natural Classification**

**Fiscal Year: July 1, 2015 - June 30, 2016**

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	103,179,099	<b>110,165,252</b>
19-3	<u>Benefits</u>	30,374,709	<b>32,879,501</b>
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	9,041,745	<b>25,819,384</b>
19-5	<u>Depreciation</u>	13,435,766	<b>12,458,118</b>
19-6	<u>Interest</u>	4,335,090	<b>3,143,342</b>
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	55,452,143	
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	215,818,552	<b>228,672,034</b>
20-1	<u>12-month Student FTE (from E12 survey)</u>	10,115	<b>10,410</b>
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	21,336	<b>21,967</b>

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, 2015 - June 30, 2016**

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	75,671,877	<b>74,560,323</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	73,430,992	<b>75,671,877</b>

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

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

**Fiscal Year: July 1, 2015 - June 30, 2016**

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	122,342,489	122,342,489			
02	Sales and services	13,274,968	2,684,327	10,590,641	0	0
03	Federal grants/contracts (excludes Pell Grants)	6,222,556	6,222,556	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	63,635,614	63,635,614	0	0	0
05	State grants and contracts	7,889,678	7,889,678	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, NOT including capital grants	20,536,476				
10	Interest earnings	2,167,608				
11	Dividend earnings	0				
12	Realized capital gains	2,882,103				

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



An empty table with a white background and a thin black border. The table is oriented horizontally and contains no data. It features a vertical scrollbar on the right side and a horizontal scrollbar at the bottom, both with grey tracks and white arrows.

Institution: University of Missouri-St Louis (178420)

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**Part K - Expenditure Data for the Census Bureau**

**Fiscal Year: July 1, 2015 - June 30, 2016**

Category	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)
02 Employee benefits, total	30,374,709	30,079,237	295,472	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures including salaries	171,112,393	165,156,538	5,955,855	0	0
<b>Capital outlays</b>					
05 Construction	39,251,185	39,251,185	0	0	0
06 Equipment purchases	708,787	708,787	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	4,335,090				

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 for Census Bureau, page 1**

**Fiscal Year: July 1, 2015 - June 30, 2016**

Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	129,105,750
02	Long-term debt issued during fiscal year	12,000,000
03	Long-term debt retired during fiscal year	3,756,776
04	Long-term debt outstanding at end of fiscal year	137,348,974
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.

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**Part L - Debt and Assets for Census Bureau, page 2**

**Fiscal Year: July 1, 2015 - June 30, 2016**

Assets		Amount
Category		
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	1,906,298
09	Total cash and security assets held at end of fiscal year in all other funds	170,071,159

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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**Prepared by**

**This survey component was prepared by:**

<input checked="" type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name:	<input type="text" value="Randy Sade"/>				
Email:	<input type="text" value="SadeR@umsystem.edu"/>				

How long did it take to prepare this survey component?	<input type="text" value="15"/>	hours	<input type="text" value="0"/>	minutes
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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.

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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](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$90,468,962	42%	\$8,944
State appropriations	\$59,314,974	28%	\$5,864
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$29,043,203	14%	\$2,871
Private gifts, grants, and contracts	\$19,082,458	9%	\$1,887
Investment income	\$1,439,778	1%	\$142
Other core revenues	\$15,751,625	7%	\$1,557
Total core revenues	\$215,101,000	100%	\$21,266
Total revenues	\$225,688,852		\$22,312

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	\$97,100,209	47%	\$9,600
Research	\$9,741,714	5%	\$963
Public service	\$22,144,753	11%	\$2,189
Academic support	\$26,483,853	13%	\$2,618
Institutional support	\$20,222,611	10%	\$1,999
Student services	\$20,024,249	10%	\$1,980
Other core expenses	\$11,528,716	6%	\$1,140
Total core expenses	\$207,246,105	100%	\$20,489

Total expenses	\$215,818,552	\$21,336
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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	10,115

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.

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Edit Report

**Finance**

University of Missouri-St Louis (178420)

**There are no errors for the selected survey and institution.**