

Finance 2017-18

2016-17 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 no new changes to the 2017-18 Finance data collection, only clarification of instructions:

- For all institutions, instructions have been added to the expense section to clarify that Operation and Maintenance expenses should be excluded from the other natural classification categories (e.g., salaries and wages, benefits, depreciation, etc.)
- For GASB institutions, clarifications have been added to the pension section for institutions with jointly audited financial statements.

**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**.

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**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, 2017.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2016"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2017"/>

**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 OR in progress (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.



Institution: University of Missouri-St Louis (178420)

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**Part A - Statement of Net Position Page 1****Fiscal Year: July 1, 2016 - June 30, 2017****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>	119,150,587	114,646,598
31	Depreciable <u>capital assets</u> , net of depreciation	306,308,902	295,037,950
04	Other noncurrent assets CV=[A05-A31]	83,534,293	85,092,756
05	Total <u>noncurrent assets</u>	389,843,195	380,130,706
06	<b>Total assets</b> CV=(A01+A05)	508,993,782	494,777,304
19	<b><u>Deferred outflows of resources</u></b>	0	0
	<b><u>Liabilities</u></b>		
07	<u>Long-term debt, current portion</u>	4,145,368	3,767,712
08	Other current liabilities CV=(A09-A07)	25,759,018	26,639,912
09	Total <u>current liabilities</u>	29,904,386	30,407,624
10	<u>Long-term debt</u>	129,258,774	133,581,262
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total <u>noncurrent liabilities</u>	129,258,774	133,581,262
13	<b>Total liabilities</b> CV=(A09+A12)	159,163,160	163,988,886
20	<b><u>Deferred inflows of resources</u></b>	0	0
	<b><u>Net Position</u></b>		
14	<u>Invested in capital assets, net of related debt</u>	172,904,760	159,595,274
15	<u>Restricted-expendable</u>	33,410,837	42,891,985
16	<u>Restricted-nonexpendable</u>	79,512,220	71,833,873
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	64,002,805	56,467,286
18		349,830,622	330,788,418

<u>Net position</u> CV=[(A06+A19)-(A13+A20)]		
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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 A - Statement of Net Position Page 2**

**Fiscal Year: July 1, 2016 - June 30, 2017**

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>	29,263,155	28,830,534
23	<u>Buildings</u>	405,218,554	381,212,702
32	Equipment, including art and <u>library collections</u>	91,799,686	89,917,758
27	<u>Construction in progress</u>	7,915,536	8,907,223
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	549,239,075	523,910,361
28	<u>Accumulated depreciation</u>	243,030,904	228,973,143
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	100,731	100,731

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

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

**Fiscal Year: July 1, 2016 - June 30, 2017**

**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>	233,195,542	225,688,852
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	214,153,338	215,818,552
03	Change in net position during year <b>CV=(D01-D02)</b>	19,042,204	9,870,300
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	330,788,418	320,918,118
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	349,830,622	330,788,418

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



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**Part E - Scholarships and Fellowships**

**Fiscal Year: July 1, 2016 - June 30, 2017**

**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)	13,319,473	14,930,969
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	1,204,731	1,066,516
03	<u>Grants by state government</u>	2,665,913	2,665,913
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	0	0
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	22,835,445	24,376,918
07	Total revenue that funds scholarships and fellowships	40,025,562	43,040,316
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	30,002,434	31,873,527
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	128	2,789
10	Total discounts and allowances CV=(E08+E09)	30,002,562	31,876,316
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.	10,023,000	11,164,000

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 by Source (1)****Fiscal Year: July 1, 2016 - June 30, 2017**

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>	84,905,970	<b>90,468,962</b>
	Grants and contracts - operating		
02	Federal operating grants and contracts	7,136,991	<b>6,222,556</b>
03	State operating grants and contracts	9,244,417	<b>7,889,678</b>
04	Local government/private operating grants and contracts	4,657,357	<b>4,419,589</b>
	04a Local government operating grants and contracts	0	<b>0</b>
	04b Private operating grants and contracts	4,657,357	<b>4,419,589</b>
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	15,895,380	<b>10,587,852</b>
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	<b>0</b>
26	<u>Sales and services of educational activities</u>	2,648,477	<b>2,684,327</b>
07	<u>Independent operations</u>	0	<b>0</b>
08	Other sources - operating <b>CV</b> =[B09-(B01+ ....+B07)]	2,913,738	<b>4,922,306</b>
09	Total operating revenues	127,402,330	<b>127,195,270</b>

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

**Part B - Revenues by Source (2)****Fiscal Year: July 1, 2016 - June 30, 2017**

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>	56,928,654	59,314,974
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>	13,319,473	14,930,969
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	11,369,466	14,662,869
17	<u>Investment income</u>	11,374,638	1,439,778
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	112,878	138,673
19	Total nonoperating revenues	93,105,109	90,487,263
27	Total operating and nonoperating revenues CV=[B19+B09]	220,507,439	217,682,533
28	<b><u>12-month Student FTE from E12</u></b>	9,769	10,115
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	22,572	21,521

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

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

**Fiscal Year: July 1, 2016 - June 30, 2017**

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	9,675,542	4,320,640
21	<u>Capital grants and gifts</u>	1,146,056	2,231,661
22	<u>Additions to permanent endowments</u>	1,866,505	1,454,018
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	12,688,103	8,006,319
25	Total all revenues and other additions	233,195,542	225,688,852

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

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User ID: 29C0011

**Part C-1 - Expenses by Functional Classification****Fiscal Year: July 1, 2016 - June 30, 2017****Report Total Operating AND Nonoperating Expenses in this section**

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	96,478,600	97,100,209	53,826,630	56,162,210
02	<u>Research</u>	10,121,377	9,741,714	4,631,538	4,853,060
03	<u>Public service</u>	24,220,532	22,144,753	9,815,260	9,761,942
05	<u>Academic support</u>	23,729,953	26,483,853	11,370,244	12,241,855
06	<u>Student services</u>	18,085,814	20,024,249	7,929,242	8,467,443
07	<u>Institutional support</u>	19,757,412	20,222,611	9,890,122	10,496,584
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	10,023,000	11,164,000		
11	<u>Auxiliary enterprises</u>	11,467,602	8,572,447	1,825,476	1,196,005
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)]	269,048	364,716	0	0
19	<b>Total expenses and deductions</b>	214,153,338	215,818,552	99,288,512	103,179,099

Institution: University of Missouri-St Louis (178420)

User ID: 29C0011

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

**Fiscal Year: July 1, 2016 - June 30, 2017**

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	99,288,512	103,179,099
19-3	Benefits	29,137,317	30,374,709
19-4	Operation and Maintenance of Plant (as a natural expense)	10,892,607	9,041,745
19-5	Depreciation	16,105,315	13,435,766
19-6	Interest	6,329,221	4,335,090
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	52,400,366	55,452,143
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	214,153,338	215,818,552
20-1	12-month Student FTE (from E12 survey)	9,769	10,115
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	21,922	21,336

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

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User ID: 29C0011

**Part H - Details of Endowment Assets**

**Fiscal Year: July 1, 2016 - June 30, 2017**

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	73,430,992	<b>75,671,877</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	81,331,156	<b>73,430,992</b>

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)

User ID: 29C0011

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

**Fiscal Year: July 1, 2016 - June 30, 2017**

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	114,908,404	114,908,404			
02	Sales and services	18,543,985	<input type="text" value="2,648,477"/>	15,895,508	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	7,136,991	<input type="text" value="7,136,991"/>	<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	66,604,196	<input type="text" value="66,604,196"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	9,244,417	<input type="text" value="9,244,417"/>	<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, NOT including capital grants	<input type="text" value="17,893,328"/>				
10	Interest earnings	<input type="text" value="2,343,114"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="3,166,613"/>				

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 the Census Bureau**

**Fiscal Year: July 1, 2016 - June 30, 2017**

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	29,137,317	28,799,152	338,165	0	0
03	Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	162,873,053	155,443,810	7,429,243	0	0
<b>Capital outlays</b>						
05	Construction	23,380,844	23,380,844	0	0	0
06	Equipment purchases	1,343,772	1,343,772	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	6,329,221				

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 for Census Bureau, page 1**

**Fiscal Year: July 1, 2016 - June 30, 2017**

**Debt**

Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	137,348,974
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	3,944,832
04	Long-term debt outstanding at end of fiscal year	0
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 for Census Bureau, page 2**

**Fiscal Year: July 1, 2016 - June 30, 2017**

**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	350,137
09 Total cash and security assets held at end of fiscal year in all other funds	179,236,892

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**

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.

**This survey component was prepared by:**

<input 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:

Email:

**How many staff from your institution only were involved in the data collection and reporting process of this survey component?**

<input type="text"/>	Number of Staff (including yourself)
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**How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?**

*Exclude the hours spent collecting data for state and other reporting purposes.*

Staff member	Collecting Data Needed		Revising Data to Match IPEDS Requirements		Entering Data		Revising and Locking Data	
	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours
Your office	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours
Other offices	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours

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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 2017.

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).

<b>Core Revenues</b>			
<b>Revenue Source</b>	<b>Reported values</b>	<b>Percent of total core revenues</b>	<b>Core revenues per FTE enrollment</b>
Tuition and fees	\$84,905,970	39%	\$8,691
State appropriations	\$56,928,654	26%	\$5,827
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$29,700,881	14%	\$3,040
Private gifts, grants, and contracts	\$16,026,823	7%	\$1,641
Investment income	\$11,374,638	5%	\$1,164
Other core revenues	\$18,363,196	8%	\$1,880
<b>Total core revenues</b>	<b>\$217,300,162</b>	<b>100%</b>	<b>\$22,244</b>
<b>Total revenues</b>	<b>\$233,195,542</b>		<b>\$23,871</b>

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.

<b>Core Expenses</b>			
<b>Expense function</b>	<b>Reported values</b>	<b>Percent of total core expenses</b>	<b>Core expenses per FTE enrollment</b>
Instruction	\$96,478,600	48%	\$9,876
Research	\$10,121,377	5%	\$1,036
Public service	\$24,220,532	12%	\$2,479
Academic support	\$23,729,953	12%	\$2,429
Institutional support	\$19,757,412	10%	\$2,022
Student services	\$18,085,814	9%	\$1,851
Other core expenses	\$10,292,048	5%	\$1,054

Total core expenses	\$202,685,736	100%	\$20,748
Total expenses	\$214,153,338		\$21,922

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	9,769

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)  
Edit Report

User ID: 29C0011

**Finance**

University of Missouri-St Louis (178420)

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