

**Finance 2007-08**

2006-07 Data

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:**

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standard Board)

**Please consult your business officer for the correct response before saving this screen.** Your response to this question will determine the forms you will receive for reporting finance data.

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**Finance - Public institutions****General Information**  
**Finance - Public Institutions**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

**1. Fiscal Year calendar**

**This report covers financial activities for the 12-month fiscal year:** (The fiscal year reported should be the most recent fiscal year ending before October 1, 2007.)

Beginning: month/year (MMYYYY)

Month: Year: 

And ending: month/year (MMYYYY)

Month: Year: **2. Audit Opinion**

**Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above?** (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified       Qualified       Don't know

**3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?**

- Business Type Activities  
 Governmental Activities  
 Governmental Activities with Business-Type Activities

**4. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?**

- Auxiliary enterprises  
 Student services  
 Does not participate in intercollegiate athletics  
 Other (specify in caveats box below)

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

- Yes - (report endowment assets)  
 No

**6. Component Units**

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

Number of component unit columns on GPFS using FASB standards

Number of component unit columns on GPFS using GASB standards

Caveats:

Intercollegiate Athletics is treated as a department.



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**Part A - Statement of Net Assets****Fiscal Year 2007****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	55,350,229	38,848,915
	<u>Noncurrent Assets</u>		
02	<u>Capital assets - depreciable (gross)</u>	373,887,210	365,528,607
03	<u>Accumulated depreciation</u> (enter as a positive amount)	128,139,960	117,235,836
04	Other noncurrent assets <b>(CV)</b> <b>CV=[A05-(A02-A03)]</b>	74,459,827	77,708,546
05	Total noncurrent assets	320,207,077	326,001,317
06	Total assets <b>(CV)</b> <b>CV=(A01+A05)</b>	375,557,306	364,850,232
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	1,976,067	1,547,575
08	Other <u>current liabilities (CV)</u> <b>CV=(A09-A07)</b>	28,811,294	27,143,470
09	Total current liabilities	30,787,361	28,691,045
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	82,138,853	84,135,922
11	Other noncurrent liabilities <b>(CV)</b> <b>CV=(A12-A10)</b>	0	0
12	Total noncurrent liabilities	82,138,853	84,135,922
13	Total liabilities <b>(CV)</b> <b>CV=(A09+A12)</b>	112,926,214	112,826,967
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	161,583,939	163,308,186
15	<u>Restricted-expendable</u>	20,438,210	19,406,041
16	<u>Restricted-nonexpendable</u>	45,237,141	39,419,950
17	<u>Unrestricted (CV)</u> <b>CV=[A18-(A14+A15+A16)]</b>	35,371,802	29,889,088
18	Total Net assets <b>(CV)</b> <b>CV=(A06-A13)</b>	262,631,092	252,023,265

**CV= Calculated Value**

**CAVEATS**



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**Part A - Plant, Property, and Equipment**

**Fiscal Year 2007**

**Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
<b>Plant, Property, and Equipment</b>					
21	<u>Land &amp; land improvements</u>	10,056,936	746,763	8,666	10,795,033
22	<u>Infrastructure</u>	18,189,079	20,293	0	18,209,372
23	<u>Buildings</u>	267,606,208	5,736,593	3,194,850	270,147,951
24	<u>Equipment</u>	19,041,219	659,523	810,769	18,889,973
25	Art and <u>library collections</u>	45,609,937	2,035,159	0	47,645,096
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0		0	
27	<u>Construction in progress</u>	5,025,228	3,174,557	0	8,199,785
28	<u>Accumulated depreciation</u>	120,401,530	7,738,430	0	128,139,960

**CV = (Beginning Balance + Additions - Ending Balance)**

**CAVEATS**

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**Part B - Revenues and Other Additions****Fiscal Year 2007****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	<u>Tuition &amp; fees, after deducting discounts &amp; allowances</u>	68,757,331	<b>64,727,090</b>
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	18,996,514	<b>17,413,761</b>
03	State operating grants and contracts	3,705,837	<b>4,715,832</b>
04	Local/private operating grants and contracts	5,097,595	<b>3,687,979</b>
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	25,626,756	<b>24,702,403</b>
06	Sales & services of hospitals, after deducting patient contractual allowances		<b>0</b>
07	Independent operations		<b>0</b>
08	Other sources - operating (CV) CV=[B09-(B01+ .....+B07)]	9,390,514	<b>7,676,738</b>
09	Total operating revenues	131,574,547	<b>122,923,803</b>

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**Part B - Revenues and Other Additions****Fiscal Year 2007****Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	<u>Federal appropriations</u>		0
11	<u>State appropriations</u>	53,556,062	50,470,132
12	<u>Local appropriations, education district taxes, &amp; similar support</u>		0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants		0
14	State nonoperating grants		0
15	Local nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	6,552,229	5,090,249
17	<u>Investment income</u>	9,806,392	6,572,045
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	69,914,683	62,132,426

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**Part B - Revenues and Other Additions**

**Fiscal Year 2007**

**Report in whole dollars only**

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>		0
21	<u>Capital grants &amp; gifts</u>	882,732	1,153,642
22	<u>Additions to permanent endowments</u>	818,703	1,099,619
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	1,701,435	2,253,261
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	203,190,665	187,309,490

**CV = Calculated Value**

**CAVEATS**

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**Part C - Expenses and Other Deductions****Fiscal Year 2007****Report in whole  
dollars  
only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Operating Expenses</b>						
01	Instruction	75,744,741	48,894,969	12,194,164		14,655,608
02	Research	8,905,404	4,587,904	959,742		3,357,758
03	Public service	17,587,241	8,361,090	2,123,437		7,102,714
05	Academic support	16,236,213	11,258,678	3,092,464		1,885,071
06	Student services	9,909,677	4,894,178	1,196,701		3,818,798
07	Institutional support	13,364,988	10,371,481	2,993,507		0
08	Operation & maintenance of plant	11,306,910	3,610,908	1,010,353		6,685,649
09	Depreciation	11,690,191			11,690,191	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	4,584,000				4,584,000
11	Auxiliary enterprises	19,023,365	3,681,050	879,381		14,462,934
12	Hospital services					0
13	Independent operations					0
14	Other expenses & deductions (CV) CV=[C15- (C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	188,352,730	95,660,258	24,449,749	11,690,191	56,552,532
	Prior year amount	<b>180,109,370</b>	<b>90,185,141</b>	<b>22,251,589</b>	<b>10,180,212</b>	<b>57,492,428</b>

**Part C - Expenses and Other Deductions**

**Fiscal Year 2007**

**Report in whole dollars only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Nonoperating Expenses and Deductions</b>						
16	<b>Interest</b>	3,588,326				3,588,326
17	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)	641,782	217,457	0	0	424,325
18	<b>Total nonoperating expenses &amp; deductions (CV)</b> CV=(C19-C15)	4,230,108	217,457	0	0	4,012,651
19	<b>Total expenses &amp; deductions</b>	192,582,838	95,877,715	24,449,749	11,690,191	60,565,183
	<b>Prior year amount</b>	<b>183,633,869</b>	<b>90,185,141</b>	<b>22,251,589</b>	<b>10,180,212</b>	<b>61,016,927</b>

**CV = Calculated Value**

**CAVEATS**

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

**Fiscal Year 2007**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions <b>(from B25)</b>	203,190,665	<b>187,309,490</b>
02	Total expenses & deductions <b>(from C19)</b>	192,582,838	<b>183,633,869</b>
03	Increase in net assets during year <b>(CV)</b> <b>CV=(D01-D02)</b>	10,607,827	<b>3,675,621</b>
04	<u>Net assets</u> beginning of year	252,023,265	<b>248,347,644</b>
05	<u>Adjustments to beginning net assets</u> <b>(CV)</b> <b>CV=[D06-(D03+D04)]</b>	0	<b>0</b>
06	Net assets end of year <b>(from A18)</b>	262,631,092	<b>252,023,265</b>

**CV = Calculated Value**

**CAVEATS**

**Part E - Scholarships and Fellowships**

**Part E - Scholarships and Fellowships  
Fiscal Year 2007**

**Report in whole dollars only**

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	Pell grants (federal)	7,356,339	7,112,372
02	Other federal grants	1,193,632	979,218
03	Grants by state government	1,990,480	2,329,492
04	Grants by local government		0
05	Institutional grants from restricted resources	2,405,524	2,401,986
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	9,838,633	8,590,602
07	Total gross scholarships and fellowships	22,784,608	21,413,670
	Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees	17,463,445	16,358,669
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	737,163	606,001
10	Total Discounts & Allowances (CV) CV=(E07-E11)	18,200,608	16,964,670
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	4,584,000	4,449,000

**CV = Calculated Value**

**CAVEATS**

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**Part H - Details of Endowment Assets****Fiscal Year 2007**  
**Report in whole dollars only**

<b>Line No.</b>	<b>Value of Endowment Assets</b>	<b>Market Value</b>	<b>Prior Year Amounts</b>
	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	40,486,213	<b>41,536,121</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	46,439,686	<b>40,486,213</b>

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

**Part J - Revenues (Census Bureau)  
Fiscal Year 2007**

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	86,220,776	86,220,776			
02 Sales and services	27,150,981	787,062	26,363,919		
03 Federal grants/contracts (excludes Pell Grants)	18,996,514	18,996,514			
Revenue from the state government:					
04 State appropriations, current & capital	53,556,062	53,556,062			
05 State grants and contracts	3,705,837	3,705,837			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	0				
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	13,351,259				
10 Interest earnings	2,992,315				
11 Dividend earnings					
12 Realized capital gains	2,977,952				

**CAVEATS**

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

**Part K - Expenditures  
Fiscal Year 2007**

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	95,877,715	92,196,665	3,681,050		
02 Employee benefits, total	24,449,750	23,570,369	879,381		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	54,815,740	40,352,806	14,462,934		
Capital outlay:					
05 Construction	4,255,285	4,255,285			
06 Equipment purchases	659,523	659,523			
07 Land purchases	746,763	746,763			
08 Interest on debt outstanding, all funds & activities	3,588,326				
09 Scholarships/fellowships	22,784,608	22,784,608			

**CAVEATS**



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**Part L - Debt and Assets, page 1**

**Part L - Debt and Assets  
Fiscal Year 2007**

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	84,135,922
02 Long-term debt issued during fiscal year	
03 Long-term debt retired during fiscal year	1,997,069
04 Long-term debt outstanding at end of fiscal year	0
05 Short-term debt outstanding at beginning of fiscal year	222,464
06 Short-term debt outstanding at end of fiscal year	109,167,249

**CAVEATS**

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**Part L - Debt and Assets, page 2**

**Part L - Debt and Assets (page 2)**  
**Fiscal Year 2007**

**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="222,464"/>
09 Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="109,167,249"/>

**CAVEATS**

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**Explanation Report**

There are no explanations for selected survey and institution



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