

Finance 2009-10 2008-09 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 Standards Board), using standards of GASB 34 & 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.

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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, 2009.)

Beginning: month/year (MMYYYY)

Month: Year: 

And ending: month/year (MMYYYY)

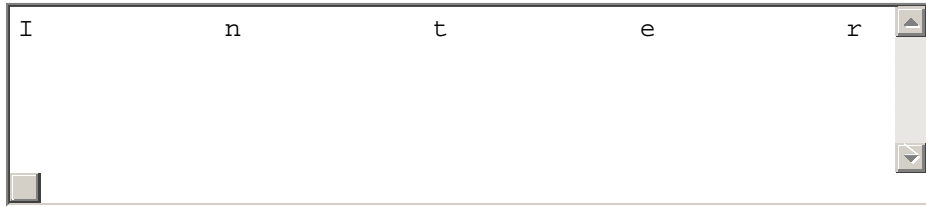
Month: Year: **2. Audit Opinion**

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  
(Explain in  
box below) Don't know  
(Explain in  
box below)

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 Assets****Fiscal Year 2009**

| Line no. |   | Current year amount | Prior year amount  |
|----------|---|---------------------|--------------------|
|          | <u>Current Assets</u>                                   |                     |                    |
| 01       | Total <u>current assets</u>                             | 50,060,451          | <b>45,743,909</b>  |
|          | <u>Noncurrent Assets</u>                                |                     |                    |
| 31       | Depreciable <u>capital assets</u> , net of depreciation | 242,877,283         | <b>243,105,895</b> |
| 04       | Other noncurrent assets<br><b>CV=[A05-A31]</b>          | 81,716,746          | <b>81,340,745</b>  |
| 05       | Total noncurrent assets                                 | 324,594,029         | <b>324,446,640</b> |
| 06       | Total assets<br><b>CV=(A01+A05)</b>                     | 374,654,480         | <b>370,190,549</b> |
|          | <u>Current Liabilities</u>                              |                     |                    |
| 07       | <u>Long-term debt, current portion</u>                  | 22,347,113          | <b>2,075,138</b>   |
| 08       | Other <u>current liabilities</u><br><b>CV=(A09-A07)</b> | 30,715,137          | <b>27,335,353</b>  |
| 09       | Total current liabilities                               | 53,062,250          | <b>29,410,491</b>  |
|          | <u>Noncurrent Liabilities</u>                           |                     |                    |
| 10       | <u>Long-term debt</u>                                   | 52,779,161          | <b>75,058,932</b>  |
| 11       | Other noncurrent liabilities<br><b>CV=(A12-A10)</b>     | 0                   | <b>0</b>           |
| 12       | Total noncurrent liabilities                            | 52,779,161          | <b>75,058,932</b>  |
| 13       | Total liabilities<br><b>CV=(A09+A12)</b>                | 105,841,411         | <b>104,469,423</b> |
|          | <u>Net Assets</u>                                       |                     |                    |
| 14       | <u>Invested in capital assets, net of related debt</u>  | 168,174,635         | <b>166,417,134</b> |

|    |  |            |                   |
|----|--|------------|-------------------|
| 15 | <u>Restricted-expendable</u>                         | 20,757,489 | <b>19,932,752</b> |
| 16 | <u>Restricted-nonexpendable</u>                      | 37,814,313 | <b>43,089,167</b> |
| 17 | <u>Unrestricted</u><br><b>CV=[A18-(A14+A15+A16)]</b> | 42,066,632 | <b>36,282,073</b> |
| 18 | Total net assets                                     |            |                   |

**Part A - Statement of Net Assets (Page 2)****Fiscal Year 2009**

| Line No. | Description   | Ending balance | Prior year<br>Ending balance |
|----------|---|----------------|------------------------------|
|          | <b>Capital Assets</b>   |                |                              |
| 21       | <u>Land &amp; land improvements</u>                                   | 13,182,246     | <b>10,932,700</b>            |
| 22       | <u>Infrastructure</u>   | 19,663,217     | <b>18,551,596</b>            |
| 23       | <u>Buildings</u>  | 283,692,694    | <b>279,655,289</b>           |
| 32       | Equipment, including art and <u>library collections</u>               | 69,215,402     | <b>65,853,306</b>            |
| 27       | <u>Construction in progress</u>                                       | 3,951,755      | <b>3,678,205</b>             |
|          | <b>Total for Plant, Property and Equipment<br/>CV = (A21+ .. A27)</b> | 389,705,314    | <b>378,671,096</b>           |
| 28       | <u>Accumulated depreciation</u>                                       | 146,828,031    | <b>135,565,201</b>           |
| 33       |   |                |                              |



**Part B - Revenues and Other Additions**

**Fiscal Year 2009**

| Line No. | Source of funds  | Current year amount | Prior year amount |
|----------|--|---------------------|-------------------|
|          | <b><u>Nonoperating Revenues</u></b>  |                     |                   |
| 10       | <u>Federal appropriations</u>  | 0                   | 0                 |
| 11       | <u>State appropriations</u>  | 61,144,721          | 56,071,743        |
| 12       | <u>Local appropriations, education district taxes, &amp; similar support</u> | 0                   | 0                 |
|          | <b><u>Grants</u></b>   |                     |                   |





**Part C - Expenses and Other Deductions**

**Fiscal Year 2009**

|          | 1           | 2            | 3                           | 4                               | 5                                   | 6 | 7 |
|----------|-------------|--------------|-----------------------------|---------------------------------|-------------------------------------|---|---|
| Line No. | Description | Total amount | <u>Salaries &amp; wages</u> | <u>Employee fringe benefits</u> | <u>Operation and maintenance of</u> |   |   |

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

A large, empty rectangular box with a thin black border, intended for providing context. In the top right corner of the box, there is a small, light gray square icon containing a white upward-pointing arrow.

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

**Fiscal Year 2009**

| Line No. | Description   | Current year amount | Prior year amount  |
|----------|---|---------------------|--------------------|
| 01       | Total revenues & other additions <b>(from B25)</b>                      | 206,690,033         | <b>206,710,991</b> |
| 02       | Total expenses & deductions <b>(from C19)</b>                           | 203,598,090         | <b>203,620,957</b> |
| 03       | Change in net assets during year<br><b>CV=(D01-D02)</b>                 | 3,091,943           | <b>3,090,034</b>   |
| 04       | <u>Net assets</u> beginning of year                                     | 265,721,126         | <b>262,631,092</b> |
| 05       | <u>Adjustments to beginning net assets</u><br><b>CV=[D06-(D03+D04)]</b> | 0                   | <b>0</b>           |
| 06       | Net assets end of year <b>(from A18)</b>                                | 268,813,069         | <b>265,721,126</b> |

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



**Part H - Details of Endowment Assets**

**Fiscal Year 2009**

| <b>Line<br/>No.</b> | <b>Value of Endowment Assets</b> | <b><u>Market Value</u></b> |
|---------------------|----------------------------------|----------------------------|
|---------------------|----------------------------------|----------------------------|







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

**Fiscal Year 2009**

Amount

Category

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

**Fiscal Year 2009**

**Debt**

| Category   | Amount     |
|--|------------|
| 01 Long-term debt outstanding at beginning of fiscal year  | 75,058,932 |
| 02 Long-term debt issued during fiscal year                | 0          |
| 03 Long-term debt retired during fiscal year               | 2,177,324  |
| 04 Long-term debt outstanding at end of fiscal year        | 72,881,608 |
| 05 Short-term debt outstanding at beginning of fiscal year | 2,075,138  |
| 06 Short-term debt outstanding at end of fiscal year       | 2,244,667  |

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

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

**Fiscal Year 2009**

**Assets**

Category

Amount

07



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|                           |
|---------------------------|
| <b>Explanation Report</b> |
|---------------------------|

| Number  | Source                | Location        | Description  | Severity    | Accepted |
|---|-----------------------|-----------------|--|-------------|----------|
| <b>Screen: Part 2</b>   |                       |                 |  |             |          |
| 1   | Row 26<br>Column<br>3 | Screen<br>Entry | This number should be greater than zero. Please explain. | Explanation | Yes      |
| Reason: This is due to adverse market conditions during an economic downturn. |                       |                 |  |             |          |