2020-21 Data

Institution: Missouri University of Science and Technology (178411)

Institution: Missouri University of Science and Technology (178411)

Finance - Public Institutions' Reporting Standard

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
- O 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: Missouri University of Science and Technology (178411)

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

Does you	ir institution include postemployment benefits other than pension	ion (OPEB) liabilities, exp	penses, and/or deferrals i	n its General Purpose Fina	ncial Statements?
0	No				
•	Yes				
Therefore	nay use the box below to provide additional context for the data e, you should write all context notes using proper grammar (e.g and parents (e.g., spell out acronyms).	•			•

Institution: Missouri	nstitution: Missouri University of Science and Technology (178411)						
Part A - Staten	Part A - Statement of Net Position Page 1						

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2020 - June 30, 2021					
Line No. Description		Ending balance	Prior year Ending balance		
	Capital Assets				
21	Land and land improvements	8,078,931	8,078,931		
22	Infrastructure	86,709,923	42,256,634		
23	Buildings	432,847,071	427,317,814		
32	Equipment, including art and library collections	113,351,987	108,285,290		
27	Construction in progress	5,678,814	2,380,049		
	Total for Plant, Property and Equipment CV = (A21+ A27)	646,666,726	588,318,718		
28	Accumulated depreciation	277,247,606	261,878,502		
33	Intangible assets, net of accumulated amortization	0	0		
34	Other capital assets	951,200	951,200		



Part D - Summary of Changes In Net Position

	Fiscal Year: July 1, 2020 - June 30, 2020 If your institution is a parent institution then the amounts reported in Parts A and D s		tions
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	334,465,120	215,299,829
02	Total expenses and deductions for this institution AND all of its child institutions	206,480,660	219,434,912
03	Change in net position during year CV=(D01-D02)	127,984,460	-4,135,083
04	Net position beTw(ChCnn Tcm3(o)6(si.28 I-2Dn.5(Net)-8.8-354.6(b)8.su.)12.12 eb p)8	Toto12 eb p-4,135,083	

Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 2021 Do not report Federal Direct Student Loans (FDSL) anywhere in this section. Line No. Scholarships and Fellowships Current year amount Prior year amount 101 Pell grants (federal)

Institution: Missouri University of Science and Technology (178411) Part E-2 - Sources of Discounts and Allowances					

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021						
Line No.	Source of Funds	Current year amount	Prior year amount			
	Operating Revenues					
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	65,719,255	72,947,987			
	Grants and contracts - operating					
02	Federal operating grants and contracts	18,959,495	15,455,239			
03	State operating gr15,455,239					

Institution: Missouri Univers	ity of Science and	Technology (178411	1)

Part B - Revenues by Source (2)					

Part B - Revenues by Source (3)								

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021					
Line No.	Expense: Natural Classifications Total Amount		Prior year amount		
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	97,310,698	104,381,476		
19-3	Benefits	29,916,880	38,071,454		
19-4	Operation and Maintenance of Plant (as a natural expense)	14,301,242	16,904,076		
19-5	Depreciation	19,995,820	19,209,702		
19-6	<u>Interest</u>	5,071,986	5,067,204		
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + + C19-6)]	39,884,034	35,801,000		
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	206,480,660	219,434,912		
20-1	12-month Student FTE (from E12 survey)	6,247	6,751		
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	33,053	32,504		

You may use the box below to provide additional context for the

Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021						
Line No.	Line No. Description Current year amount		Prior Year amount			
01	Pension expense	~	3,472,696	16,465,314		
02	Net Pension liability	~	22,830,222	75,180,017		
03	Deferred inflows related to pension	~	32,473,404	1,019,647		
04	Deferred outflows related to pension	~				

07

80

User ID: 29C0011

7,233,725

1,556,158

Institution: Missouri University of Science and Technology (178411)

Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

Deferred inflows related to OPEB

Deferred outflows related to OPEB

	•	<u>'</u>				
Fiscal Year: July 1, 2020 - June 30, 2021						
Line No.	Description	Current year amount	Prior Year amount			
05	OPEB expense	-2,250,668	53,620			
06	Net OPEB liability	14.775.440	24.906.878			

~

13,612,787

1,276,484

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).				
	Therefore, you should v	write all context notes using proper grammar (e.g., complete s	•	

H - Details of End	iowinicht Net A330	,10		

netitution:	Miccouri	University	Ωf	Science	and	Tachnol	Oav.	/172/1	11
natitution.	MISSOUII	Ulliversity	Oi	OCICITICE	anu	I CCI II IOI	ugy i	(17071	ı,

art N - Fina	N - Financial Health			

Institution: Missouri University of Science and Technology (178411)

Part J - Revenue Data for the Census Bureau

		Fi	scal Year: July 1, 2020 - Jun	e 30, 2021		
				Amount		
	Source and type	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	119,677,687	119,677,687			
02	Sales and services	22,142,291	726,846	21,415,445	0	0
03	Federal grants/contracts (excludes Pell Grants)	18,959,495	18,959,495	0	0	0
	Revenue from the state g	overnment:				
04	State appropriations, current & capital	50,374,529	50,374,529	0	0	0
05	State grants and contracts	7,576,375	7,576,375	0	0	0
	Revenue from local gove	rnments:				
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	28,936	28,936	0	0	0
08	Receipts from property and non- property taxes	0				
09	Gifts and private grants, NOT including capital grants	36,025,774				
10	Interest earnings	11,612,073				
11	Dividend earnings	0				
12	Realized capital gains	15,018,315				
Therefo		provide additional context for the state of				

Part K - Expenditure Data for the Census Bureau

		Fiscal Year: J	uly 1, 2020 - June 30, 2	2021		
	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	29,916,879	28,927,495	989,384	0	
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	
04	Current expenditures including salaries	156,468,597	147,253,569	9,215,028	0	
	Capital outlays					
05	Construction	4,531,738	4,531,738	0	0	
06	Equipment purchases	9,258,239	9,258,239	0	0	
07	Land purchases	0	0	0	0	
08	Interest on debt outstanding, all funds and activities	5,071,986				

You may use the box below to provide additional context for the

issouri University of Science and Technology (178411) Lebt and Assets for Census Bureau, page 1	User ID: 29C0011

Institution: Missouri University of Science and Technology (178	3411)	User ID: 29C001
Prepared by		

Summary

Finance Survey S	ummary
------------------	--------

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 2021.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Global Edits				
Perform Edits	You reported \$3,472,696 for Pension expense and \$-2,250,668 for Postemployment Benefits Other than Pension (OPEB) expense. These amounts are also expected to be included in Other Functional Expenses and Deductions in Part C-1. Your current reporting may not be including those expenses in that category based on the reported data in Part C-1 (\$9,989). Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5827)	Fatal	Yes	
Reason	Overridden by administrator. Institution confirms that the data are correct and OPEB/Pension expense c22.689oid th D002 acpri83 y002 aand u361PTJ-56I0015(.001 Tc.e 05 Tw19.2353.2(g).2(c22.689oid th D002 acpri83 y002 aand u361PTJ-56I0015(.001 Tc.e 05 Tw19.2353.2(g).2(c22.689oid th D002 acpri83 y002 aand u361PTJ-56I0015(.001 Tc.e 05 Tw19.2353.2(g).2(c22.689oid th D002 acpri83 y002 aand u361PTJ-56I0015(.001 Tc.e 05 Tw19.2353.2(g).2(c22.689oid th D002 acpri83 y002 aand u361PTJ-56I0015(.001 Tc.e 05 Tw19.2353.2(g).2(c22.689oid th D002 acpri83 y002 aand u361PTJ-56I0015(.001 Tc.e 05 Tw19.2353.2(g).2(c22.689oid th D002 acpri83 y002 aand u361PTJ-56I0015(.001 Tc.e 05 Tw19.2353.2(g).2(c22.689oid th D002 acpri83 y002 aand u361PTJ-56I0015(.001 Tc.e 05 Tw19.2353.2(g).2(c22.689oid th D002 acpri83 y002 aand u361PTJ-56I0015(.001 Tc.e 05 Tw19.2353.2(g).2(c22.689oid th D002 acpri83 y002 acpri83 y002 acpri83 y002 acpri83 y002 acpri83 y002 acpri84 which the two			
			'	
				1
			ı	