

Institution: University of Missouri-Kansas City (178402)

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 have been no changes to the 2013-14 Finance data collection from the 2012-13 collection.	
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.

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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, 2013.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2012"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2013"/>

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 checked="" type="radio"/> Yes - (report endowment assets)
<input type="radio"/> No

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 Financial Position

Fiscal Year: July 1, 2012 - June 30, 2013

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
	<u>Current Assets</u>		
01	Total <u>current assets</u>	116,953,299	160,702,535
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	420,993,498	394,396,521
04	Other noncurrent assets CV=[A05-A31]	156,175,993	140,767,992
05	Total noncurrent assets	577,169,491	535,164,513
06	Total assets CV=(A01+A05)	694,122,790	695,867,048
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	5,157,223	21,025,097
08	Other <u>current liabilities</u> CV=(A09-A07)	50,407,817	55,051,771
09	Total current liabilities	55,565,040	76,076,868
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	220,809,801	210,908,653
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total noncurrent liabilities	220,809,801	210,908,653
13	Total liabilities CV=(A09+A12)	276,374,841	286,985,521
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	197,673,609	183,068,998
15	<u>Restricted-expendable</u>	72,837,958	84,770,751
16	<u>Restricted-nonexpendable</u>	94,149,917	86,743,746
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	53,086,465	54,298,032
18	Total net assets CV=(A06-A13)	417,747,949	408,881,527

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Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	16,115,221	16,099,128
22	<u>Infrastructure</u>	49,961,406	46,859,915
23	<u>Buildings</u>	525,958,933	489,857,333
32	Equipment, including art and <u>library collections</u>	92,915,037	90,177,066
27	<u>Construction in progress</u>	40,364,338	33,578,424
Total for Plant, Property and Equipment CV = (A21+ .. A27)		725,314,935	676,571,866
28	<u>Accumulated depreciation</u>	304,321,437	282,175,344
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2012 - June 30, 2013

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

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	14,429,552	14,907,213
02	<u>Other federal grants (Do NOT include FDSL amounts)</u>	1,328,790	806,704
03	<u>Grants by state government</u>	2,901,428	2,373,811
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	3,104,084	6,024,916
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	28,402,392	26,072,321
07	Total gross scholarships and fellowships	50,166,246	50,184,965
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	35,287,759	35,296,275
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	1,510,488	1,496,690
10	Total discounts and allowances CV=(E08+E09)	36,798,247	36,792,965
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.	13,367,999	13,392,000

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

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>	131,168,132	124,836,203
	Grants and contracts - operating		
02	Federal operating grants and contracts	23,397,689	24,860,274
03	State operating grants and contracts	4,998,295	5,297,879
04	Local government/private operating grants and contracts	7,498,596	6,812,075
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	7,498,596	6,812,075
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	67,523,103	62,549,182
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	5,142,559	4,588,672
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	10,961,117	10,519,621
09	Total operating revenues	250,689,491	239,463,906

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	75,097,668	75,446,304
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	14,429,552	14,907,213
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	12,589,512	17,964,250
17	<u>Investment income</u>	17,667,253	3,369,415
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,081	84,861
19	Total nonoperating revenues	119,789,066	111,772,043
27	Total operating and nonoperating revenues CV=[B19+B09]	370,478,557	351,235,949
28	<u>12-month Student FTE from E12</u>	12,272	11,877
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	30,189	29,573

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	0	587
21	<u>Capital grants and gifts</u>	111,275	30,000
22	<u>Additions to permanent endowments</u>	1,447,110	364,682
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	1,558,385	395,269
25	Total all revenues and other additions CV=[B09+B19+B24]	372,036,942	351,631,218

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

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Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2012 - June 30, 2013

Report Total Operating AND Nonoperating Expenses in this section

		1	2	3	4	5	6	7	8
Line No.	Description	Total amount	Salaries and wages	Employee fringe benefits	Operation and maintenance of plant	Depreciation	Interest	All other	PY Total Amount
	Expenses and Deductions								
01	<u>Instruction</u>	184,664,495	110,897,623	29,183,001	10,137,627	11,130,482	3,248,933	20,066,829	176,362,331
02	<u>Research</u>	21,307,389	8,799,386	1,992,876	1,169,723	1,284,283	374,876	7,686,245	21,245,740
03	<u>Public service</u>	18,725,741	8,551,716	2,410,906	1,027,997	1,128,677	329,455	5,276,990	18,647,399
05	<u>Academic support</u>	34,634,470	17,610,568	5,415,978	1,901,347	2,087,561	609,349	7,009,667	35,794,541
06	<u>Student services</u>	16,731,431	8,489,599	2,405,215	918,514	1,008,472	294,368	3,615,263	15,695,115
07	<u>Institutional support</u>	35,551,058	16,647,400	5,229,894	1,951,666	2,142,807	625,475	8,953,816	35,314,340
08	<u>Operation and maintenance of plant</u> (see instructions)	0	6,597,923	2,151,491	-19,199,933	1,224,479	357,420	8,868,620	0
10	<u>Scholarships and fellowships expenses</u> , excluding discounts and allowances (from E11)	13,367,999						13,367,999	13,392,000
11	<u>Auxiliary enterprises</u>	38,126,642	13,184,416	3,482,085	2,093,059	2,298,048	670,789	16,398,245	38,695,086
12	<u>Hospital services</u>	0	0	0	0	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	61,295	0	0	0	0	0	61,295	37,560
19	Total expenses and deductions	363,170,520	190,778,631	52,271,446	0	22,304,809	6,510,665	91,304,969	355,184,112
	Prior year amount	355,184,112	188,909,191	48,687,516		21,235,890	6,606,020	89,745,495	
20	12-month Student FTE from E12	12,272							11,877
21	Total expenses and deductions per student FTE CV= [C19/C20]	29,593							29,905

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, 2012 - June 30, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	372,036,942	351,631,218
02	Total expenses and deductions (from C19)	363,170,520	355,184,112
03	Change in net position during year CV=(D01-D02)	8,866,422	-3,552,894
04	Net position beginning of year	408,881,527	412,434,421
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year (from A18)	417,747,949	408,881,527

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, 2012 - June 30, 2013

Line No.	Value of Endowment Assets	Market Value	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	187,671,949	194,584,749
02	Value of <u>endowment assets</u> at the end of the fiscal year	198,057,880	187,671,949

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 Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

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	166,455,891	166,455,891			
02 Sales and services	74,176,150	5,142,559	69,033,591	0	0
03 Federal grants/contracts (excludes Pell Grants)	23,397,689	23,397,689	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	75,097,668	75,097,668	0	0	0
05 State grants and contracts	4,998,295	4,998,295	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, including capital grants	21,646,492				
10 Interest earnings	6,174,487				
11 Dividend earnings	0				
12 Realized capital gains	3,157,096				

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

Institution: University of Missouri-Kansas City (178402)

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Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2012 - June 30, 2013

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	190,778,632	177,594,216	13,184,416	0	0
02 Employee benefits, total	52,271,447	48,789,362	3,482,085	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	95,254,228	95,254,228	0	0	0
Capital outlay:					
05 Construction	40,550,013	40,550,013	0	0	0
06 Equipment purchases	1,894,481	1,894,481	0	0	0
07 Land purchases	16,093	16,093	0	0	0
08 Interest on debt outstanding, all funds and activities	6,510,665				
09 Scholarships/fellowships	50,166,246	50,166,246			

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, page 1

Fiscal Year: July 1, 2012 - June 30, 2013

Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	231,933,750
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	5,966,727
04	Long-term debt outstanding at end of fiscal year	225,967,023
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, page 2

Fiscal Year: July 1, 2012 - June 30, 2013

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	2,643,346
09	Total cash and security assets held at end of fiscal year in all other funds	213,778,287

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

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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 2014.

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.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$131,168,132	43%	\$10,688
Government appropriations	\$75,097,668	25%	\$6,119
Government grants and contracts	\$42,825,536	14%	\$3,490
Private gifts, grants, and contracts	\$20,088,108	7%	\$1,637
Investment income	\$17,667,253	6%	\$1,440
Other core revenues	\$17,667,142	6%	\$1,440
Total core revenues	\$304,513,839	100%	\$24,814
<hr/>			
Total revenues	\$372,036,942		\$30,316

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$184,664,495	57%	\$15,048
Research	\$21,307,389	7%	\$1,736
Public service	\$18,725,741	6%	\$1,526
Academic support	\$34,634,470	11%	\$2,822
Institutional support	\$35,551,058	11%	\$2,897
Student services	\$16,731,431	5%	\$1,363
Other core expenses	\$13,429,294	4%	\$1,094
Total core expenses	\$325,043,878	100%	\$26,487
<hr/>			
Total expenses	\$363,170,520		\$29,593

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	12,272

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-Kansas City (178402)

Source	Description	Severity	Resolved	Options
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Screen: Scholarships & Fellowships

Screen Entry	The amount reported is outside the expected range of between 403,352 and 1,210,056 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
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Reason:	Kansas City campus had a significant new grant to support a diverse nursing workforce.
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