

Finance 2014-15

2013-14 Data

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 are changes made to the 2014-15 Finance data collection from the 2013-14 collection. The finance form for private for-profit schools have been revised to make it more comparable with the finance public and private not-for-profit forms.

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**.

Institution: University of Missouri-Kansas City (178402)

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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-Kansas City (178402)

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, 2014.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2013"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2014"/>

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.

Institution: University of Missouri-Kansas City (178402)

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Part A - Statement of Financial Position**Fiscal Year: July 1, 2013 - June 30, 2014****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>	136,300,301	116,953,299
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	437,177,880	420,993,498
04	Other noncurrent assets CV=[A05-A31]	173,657,647	156,175,993
05	Total noncurrent assets	610,835,527	577,169,491
06	Total assets CV=(A01+A05)	747,135,828	694,122,790
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	6,371,577	5,157,223
08	Other <u>current liabilities</u> CV=(A09-A07)	48,838,029	50,407,817
09	Total current liabilities	55,209,606	55,565,040
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	266,188,677	220,809,801
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total noncurrent liabilities	266,188,677	220,809,801
13	Total liabilities CV=(A09+A12)	321,398,283	276,374,841
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	167,785,872	197,673,609
15	<u>Restricted-expendable</u>	96,976,422	72,837,958
16	<u>Restricted-nonexpendable</u>	106,067,545	94,149,917
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	54,907,706	53,086,465
18	Total net assets CV=(A06-A13)	425,737,545	417,747,949

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

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Institution: University of Missouri-Kansas City (178402)

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Part A - Statement of Financial Position (Page 2)

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	16,709,798	16,115,221
22	<u>Infrastructure</u>	55,929,867	49,961,406
23	<u>Buildings</u>	570,236,138	525,958,933
32	Equipment, including art and <u>library collections</u>	96,765,061	92,915,037
27	<u>Construction in progress</u>	25,757,777	40,364,338
Total for Plant, Property and Equipment CV = (A21+ .. A27)		765,398,641	725,314,935
28	<u>Accumulated depreciation</u>	328,220,761	304,321,437
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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 E - Scholarships and Fellowships

Fiscal Year: July 1, 2013 - June 30, 2014

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)	14,067,924	14,429,552
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	1,226,489	1,328,790
03	<u>Grants by state government</u>	2,990,170	2,901,428
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	4,167,217	3,104,084
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	30,099,090	28,402,392
07	Total gross scholarships and fellowships	52,550,890	50,166,246
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances applied to tuition and fees</u>	36,291,879	35,287,759
09	<u>Discounts and allowances applied to sales and services of auxiliary enterprises</u>	2,243,011	1,510,488
10	Total discounts and allowances CV=(E08+E09)	38,534,890	36,798,247
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.	14,016,000	13,367,999

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 B - Revenues and Other Additions**Fiscal Year: July 1, 2013 - June 30, 2014**

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	Tuition and fees, after deducting discounts & allowances	136,869,807	131,168,132
	Grants and contracts - operating		
02	Federal operating grants and contracts	22,292,571	23,397,689
03	State operating grants and contracts	5,958,856	4,998,295
04	Local government/private operating grants and contracts	7,402,835	7,498,596
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	7,402,835	7,498,596
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	68,081,542	67,523,103
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	4,721,826	5,142,559
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	11,957,109	10,961,117
09	Total operating revenues	257,284,546	250,689,491

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Part B - Revenues and Other Additions**Fiscal Year: July 1, 2013 - June 30, 2014**

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>	76,271,258	75,097,668
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	14,067,924	14,429,552
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	10,220,403	12,589,512
17	<u>Investment income</u>	23,389,903	17,667,253
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	89,775	5,081
19	Total nonoperating revenues	124,039,263	119,789,066
27	Total operating and nonoperating revenues CV=[B19+B09]	381,323,809	370,478,557
28	<u>12-month Student FTE from E12</u>	12,377	12,272
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	30,809	30,189

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	0	0
21	<u>Capital grants and gifts</u>	4,208,373	111,275
22	<u>Additions to permanent endowments</u>	2,044,681	1,447,110
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	6,253,054	1,558,385
25	Total all revenues and other additions CV=[B09+B19+B24]	387,576,863	372,036,942

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, 2013 - June 30, 2014

Report Total Operating AND Nonoperating Expenses in this section

		1	2	3	4	5	6	7	8
Line No.	Description	Total amount	<u>Salaries and wages</u>	<u>Employee fringe benefits</u>	<u>Operation and maintenance of plant</u>	<u>Depreciation</u>	<u>Interest</u>	All other	PY Total Amount
	Expenses and Deductions								
01	<u>Instruction</u>	191,108,725	111,316,360	30,776,922	11,339,212	11,769,031	4,462,640	21,444,560	184,664,495
02	<u>Research</u>	21,234,717	8,845,408	2,131,964	1,259,937	1,307,695	495,859	7,193,854	21,307,389
03	<u>Public service</u>	20,276,805	8,498,256	2,489,467	1,203,100	1,248,705	473,490	6,363,787	18,725,741
05	<u>Academic support</u>	38,748,233	19,107,705	6,139,684	2,299,081	2,386,229	904,822	7,910,712	34,634,470
06	<u>Student services</u>	17,668,798	8,528,419	2,554,673	1,048,357	1,088,096	412,590	4,036,663	16,731,431
07	<u>Institutional support</u>	37,218,322	17,536,681	5,634,700	2,208,305	2,292,012	869,097	8,677,527	35,551,058
08	<u>Operation and maintenance of plant</u> (see instructions)	0	6,749,466	2,288,180	-21,686,790	1,419,776	538,358	10,691,010	0
10	<u>Scholarships and fellowships expenses, excluding discounts and allowances</u> (from E11)	14,016,000						14,016,000	13,367,999
11	<u>Auxiliary enterprises</u>	39,249,072	13,405,077	3,528,614	2,328,798	2,417,072	916,517	16,652,994	38,126,642
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)]	66,595	0	0	0	0	0	66,595	61,295
19	Total expenses and deductions	379,587,267	193,987,372	55,544,204	0	23,928,616	9,073,373	97,053,702	363,170,520
	Prior year amount	363,170,520	190,778,631	52,271,446		22,304,809	6,510,665	91,304,969	
20	12-month Student FTE from E12	12,377							12,272
21	Total expenses and deductions per student FTE CV=[C19/C20]	30,669							29,593

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2013 - June 30, 2014

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	387,576,863	372,036,942
02	Total expenses and deductions (from C19)	379,587,267	363,170,520
03	Change in net position during year CV=(D01-D02)	7,989,596	8,866,422
04	<u>Net position</u> beginning of year	417,747,949	408,881,527
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year (from A18)	425,737,545	417,747,949

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

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Institution: University of Missouri-Kansas City (178402)

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Part H - Details of Endowment Assets

Fiscal Year: July 1, 2013 - June 30, 2014

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	198,057,880	187,671,949
02	Value of <u>endowment assets</u> at the end of the fiscal year	213,733,016	198,057,880

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 J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2013 - June 30, 2014

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	173,161,686	173,161,686			
02	Sales and services	75,046,379	4,721,826	70,324,553	0	0
03	Federal grants/contracts (excludes Pell Grants)	22,292,571	22,292,571	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	76,271,258	76,271,258	0	0	0
05	State grants and contracts	5,958,856	5,958,856	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	23,876,292				
10	Interest earnings	5,858,005				
11	Dividend earnings	0				
12	Realized capital gains	6,930,535				

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, 2013 - June 30, 2014

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	193,987,372	180,582,295	13,405,077	0	0
02 Employee benefits, total	55,544,204	52,015,590	3,528,614	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	96,027,202	96,027,202	0	0	0
Capital outlay:					
05 Construction	33,377,674	33,377,674	0	0	0
06 Equipment purchases	2,613,013	2,613,013	0	0	0
07 Land purchases	594,577	594,577	0	0	0
08 Interest on debt outstanding, all funds and activities	9,073,373				
09 Scholarships/fellowships	52,550,890	52,550,890			

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Institution: University of Missouri-Kansas City (178402)

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Part L - Debt and Assets, page 1

Fiscal Year: July 1, 2013 - June 30, 2014

Debt		
Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	240,128,882
02	Long-term debt issued during fiscal year	35,411,813
03	Long-term debt retired during fiscal year	4,710,881
04	Long-term debt outstanding at end of fiscal year	270,829,814
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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Institution: University of Missouri-Kansas City (178402)

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Part L - Debt and Assets, page 2

Fiscal Year: July 1, 2013 - June 30, 2014

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="3,057,287"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="236,449,672"/>

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

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Institution: University of Missouri-Kansas City (178402)

User ID: 29C0011

Prepared by

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:	<input type="text"/>				
Email:	<input type="text"/>				

How long did it take to prepare this survey component?	<input type="text"/>	hours	<input type="text"/>	minutes
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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.

Institution: University of Missouri-Kansas City (178402)

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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 2015.

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	\$136,869,807	43%	\$11,058
State appropriations	\$76,271,258	24%	\$6,162
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$42,319,351	13%	\$3,419
Private gifts, grants, and contracts	\$17,623,238	6%	\$1,424
Investment income	\$23,389,903	7%	\$1,890
Other core revenues	\$23,021,764	7%	\$1,860
Total core revenues	\$319,495,321	100%	\$25,814
Total revenues	\$387,576,863		\$31,314

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.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$191,108,725	56%	\$15,441
Research	\$21,234,717	6%	\$1,716
Public service	\$20,276,805	6%	\$1,638
Academic support	\$38,748,233	11%	\$3,131
Institutional support	\$37,218,322	11%	\$3,007
Student services	\$17,668,798	5%	\$1,428
Other core expenses	\$14,082,595	4%	\$1,138
Total core expenses	\$340,338,195	100%	\$27,498
Total expenses	\$379,587,267		\$30,669

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.

	Calculated value
FTE enrollment	12,377

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-Kansas City (178402)
Edit Report

User ID: 29C0011

Finance

University of Missouri-Kansas City (178402)

There are no errors for the selected survey and institution.