

**Finance 2007-08**

2006-07 Data

Institution: University of Missouri-Kansas City (178402)

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 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>	108,058,274	76,010,249
	<u>Noncurrent Assets</u>		
02	<u>Capital assets - depreciable (gross)</u>	425,877,712	397,604,787
03	<u>Accumulated depreciation</u> (enter as a positive amount)	197,907,840	190,131,217
04	Other noncurrent assets <b>(CV)</b> <b>CV=[A05-(A02-A03)]</b>	171,014,455	183,016,337
05	Total noncurrent assets	398,984,327	390,489,907
06	Total assets <b>(CV)</b> <b>CV=(A01+A05)</b>	507,042,601	466,500,156
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	1,194,117	1,324,896
08	Other <u>current liabilities (CV)</u> <b>CV=(A09-A07)</b>	67,807,036	62,155,905
09	Total current liabilities	69,001,153	63,480,801
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	56,941,450	58,159,648
11	Other noncurrent liabilities <b>(CV)</b> <b>CV=(A12-A10)</b>	0	0
12	Total noncurrent liabilities	56,941,450	58,159,648
13	Total liabilities <b>(CV)</b> <b>CV=(A09+A12)</b>	125,942,603	121,640,449
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	170,576,621	151,413,067
15	<u>Restricted-expendable</u>	81,004,525	77,781,123
16	<u>Restricted-nonexpendable</u>	97,566,279	84,641,594
17	<u>Unrestricted (CV)</u> <b>CV=[A18-(A14+A15+A16)]</b>	31,952,573	31,023,923
18	Total Net assets <b>(CV)</b> <b>CV=(A06-A13)</b>	381,099,998	344,859,707

**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>	15,307,966	36,400	0	15,344,366
22	<u>Infrastructure</u>	27,006,897	3,757,150	0	30,764,047
23	<u>Buildings</u>	245,838,294	59,849,632	122,215	305,565,711
24	<u>Equipment</u>	29,062,285	3,867,373	985,202	31,944,456
25	Art and <u>library collections</u>	36,017,811	1,678,679	0	37,696,490
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0		0	
27	<u>Construction in progress</u>	44,371,534		39,808,892	4,562,642
28	<u>Accumulated depreciation</u>	191,232,493	6,675,347	0	197,907,840

**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>	92,517,802	<b>88,757,036</b>
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	28,780,152	<b>28,372,721</b>
03	State operating grants and contracts	4,867,525	<b>4,695,711</b>
04	Local/private operating grants and contracts	7,484,506	<b>7,122,837</b>
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	43,494,785	<b>48,206,952</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)]	11,329,470	<b>21,986,802</b>
09	Total operating revenues	188,474,240	<b>199,142,059</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>	77,563,709	75,526,582
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>	14,164,930	10,260,355
17	<u>Investment income</u>	23,054,704	15,839,911
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	114,783,343	101,626,848

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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>	18,137,641	8,502,576
21	<u>Capital grants &amp; gifts</u>	1,300,000	1,000,000
22	<u>Additions to permanent endowments</u>	2,320,474	3,754,249
23	Other revenues & additions <b>(CV)</b> <b>CV=[B24-(B20+...+B22)]</b>	0	0
24	Total other revenues and additions	21,758,115	13,256,825
25	Total all revenues and other additions <b>(CV)</b> <b>CV=(B09+B19+B24)</b>	325,015,698	314,025,732

**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	125,325,607	89,262,552	20,435,514		15,627,541
02	Research	16,885,109	8,259,957	1,933,571		6,691,581
03	Public service	16,238,975	8,273,696	2,186,629		5,778,650
05	Academic support	26,465,548	14,778,354	4,014,594		7,672,600
06	Student services	16,814,904	8,487,393	1,805,708		6,521,803
07	Institutional support	26,485,658	14,539,887	4,203,904		7,741,867
08	Operation & maintenance of plant	14,869,998	6,676,482	1,950,678		6,242,838
09	Depreciation	13,241,329			13,241,329	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	6,069,000				6,069,000
11	Auxiliary enterprises	24,390,678	9,993,138	2,380,842		12,016,698
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	286,786,806	160,271,459	38,911,440	13,241,329	74,362,578
	Prior year amount	<b>285,451,132</b>	<b>155,485,654</b>	<b>36,666,985</b>	<b>13,733,445</b>	<b>79,565,048</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>	1,973,427				1,973,427
17	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)	15,174	0	0	0	15,174
18	<b>Total nonoperating expenses &amp; deductions (CV)</b> CV=(C19-C15)	1,988,601	0	0	0	1,988,601
19	<b>Total expenses &amp; deductions</b>	288,775,407	160,271,459	38,911,440	13,241,329	76,351,179
	Prior year amount	<b>287,614,753</b>	<b>155,485,654</b>	<b>36,666,985</b>	<b>13,733,445</b>	<b>81,728,669</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>	325,015,698	<b>314,025,732</b>
02	Total expenses & deductions <b>(from C19)</b>	288,775,407	<b>287,614,753</b>
03	Increase in net assets during year <b>(CV)</b> <b>CV=(D01-D02)</b>	36,240,291	<b>26,410,979</b>
04	<u>Net assets</u> beginning of year	344,859,707	<b>318,448,727</b>
05	<u>Adjustments to beginning net assets</u> <b>(CV)</b> <b>CV=[D06-(D03+D04)]</b>	0	<b>1</b>
06	Net assets end of year <b>(from A18)</b>	381,099,998	<b>344,859,707</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)	5,969,148	5,890,660
02	Other federal grants	1,473,345	1,067,395
03	Grants by state government	2,144,683	2,037,367
04	Grants by local government		0
05	Institutional grants from restricted resources	4,250,442	3,535,073
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	25,095,033	24,289,387
07	Total gross scholarships and fellowships	38,932,651	36,819,882
	<u>Discounts and Allowances</u>		
08	Discounts & allowances applied to tuition & fees	32,528,129	30,973,641
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	335,522	316,241
10	Total Discounts & Allowances (CV) CV=(E07-E11)	32,863,651	31,289,882
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	6,069,000	5,530,000

**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	155,873,058	<b>161,366,867</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	168,167,634	<b>155,873,058</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	125,045,931	125,045,931			
02 Sales and services	48,725,896	4,895,589	43,830,307		
03 Federal grants/contracts (excludes Pell Grants)	28,780,152	28,780,152			
Revenue from the state government:					
04 State appropriations, current & capital	95,701,350	95,701,350			
05 State grants and contracts	4,867,525	4,867,525			
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	25,269,910				
10 Interest earnings	8,009,788				
11 Dividend earnings					
12 Realized capital gains	6,455,170				

**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	160,271,460	150,278,322	9,993,138		
02 Employee benefits, total	38,911,441	36,530,599	2,380,842		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	77,023,024	65,006,326	12,016,698		
Capital outlay:					
05 Construction	24,437,955	24,437,955			
06 Equipment purchases	3,867,373	3,867,373			
07 Land purchases	4,284,715	4,284,715			
08 Interest on debt outstanding, all funds & activities	1,973,427				
09 Scholarships/fellowships	38,932,651	38,932,651			

**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	58,159,648
02 Long-term debt issued during fiscal year	
03 Long-term debt retired during fiscal year	1,218,198
04 Long-term debt outstanding at end of fiscal year	56,941,450
05 Short-term debt outstanding at beginning of fiscal year	1,324,896
06 Short-term debt outstanding at end of fiscal year	1,194,117

**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	240,629
08 Total cash and security assets held at end of fiscal year in bond funds	501,687
09 Total cash and security assets held at end of fiscal year in all other funds	218,618,369

**CAVEATS**

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**Explanation Report**

There are no explanations for selected survey and institution



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