

Finance 2019-20

2018-19 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.

**Changes to reporting for 2019-20**

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

**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 (877) 225-2568**.

Institution: University of Missouri-Kansas City (178402)

User ID: 29C0011

**Finance - Public Institutions' Reporting Standard****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 Using GASB Standards****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, 2019.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2018"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2019"/>

**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 OR in progress (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 checked="" type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input type="radio"/> Does not participate in intercollegiate athletics
<input 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 type="radio"/> No
<input checked="" type="radio"/> Yes - (report endowment assets)

**6. Pension and Postemployment Benefits Other than Pension (OPEB)**

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

<input checked="" type="radio"/> No
<input type="radio"/>  Yes

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 A - Statement of Net Position Page 1****Fiscal Year: July 1, 2018 - June 30, 2019**

**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
	<b><u>Assets</u></b>		
01	Total <u>current assets</u>	181,704,747	171,786,806
31	Depreciable <u>capital assets</u> , net of depreciation	367,091,532	371,703,962
04	Other noncurrent assets CV=[A05-A31]	175,834,297	174,265,991
05	Total <u>noncurrent assets</u>	542,925,829	545,969,953
06	<b>Total assets</b> CV=(A01+A05)	724,630,576	717,756,759
19	<b><u>Deferred outflows of resources</u></b>	0	0
	<b><u>Liabilities</u></b>		
07	<u>Long-term debt, current portion</u>	8,088,928	7,712,875
08	Other current liabilities CV=(A09-A07)	59,825,192	48,869,858
09	Total <u>current liabilities</u>	67,914,120	56,582,733
10	<u>Long-term debt</u>	207,239,406	240,452,357
11	Other noncurrent liabilities CV=(A12-A10)	2,122,144	0
12	Total <u>noncurrent liabilities</u>	209,361,550	240,452,357
13	<b>Total liabilities</b> CV=(A09+A12)	277,275,670	297,035,090
20	<b><u>Deferred inflows of resources</u></b>	240,127	242,053
	<b><u>Net Position</u></b>		
14	<u>Invested in capital assets, net of related debt</u>	151,763,198	123,538,730
15	<u>Restricted-expendable</u>	109,412,710	108,408,694
16	<u>Restricted-nonexpendable</u>	118,408,514	117,117,151
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	67,530,357	71,415,041

18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	447,114,779	<b>420,479,616</b>
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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 Position Page 2**

**Fiscal Year: July 1, 2018 - June 30, 2019**

Line No.	Description	Ending balance	Prior year Ending balance
<b><u>Capital Assets</u></b>			
21	<u>Land and land improvements</u>	17,957,621	17,957,621
22	<u>Infrastructure</u>	58,405,577	57,556,891
23	<u>Buildings</u>	621,108,975	588,263,213
32	Equipment, including art and <u>library collections</u>	96,700,169	95,430,597
27	<u>Construction in progress</u>	10,490,789	26,639,876
<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		804,663,131	785,848,198
28	<u>Accumulated depreciation</u>	438,593,331	415,165,968
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	1,021,732	1,021,732

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, 2018 - June 30, 2019**

**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.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution <b>AND all of its child institutions</b>	433,305,770	405,785,943
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	406,670,607	392,070,369
03	Change in net position during year CV=(D01-D02)	26,635,163	13,715,574
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	420,479,616	425,024,564
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	-18,260,522
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	447,114,779	420,479,616

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



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**Part E - Scholarships and Fellowships**

**Fiscal Year: July 1, 2018 - June 30, 2019**

**Do not report Federal Direct Student Loans (FDSL) anywhere in this section.**

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	13,599,172	13,547,620
02	Other federal grants (Do NOT include FDSL amounts)	1,016,762	816,368
03	Grants by state government	4,320,129	4,539,194
04	Grants by local government	0	0
05	Institutional grants from restricted resources	4,773,584	3,611,428
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	33,526,835	37,097,856
07	Total revenue that funds scholarships and fellowships	57,236,482	59,612,466
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	43,483,570	44,798,344
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,494,912	1,975,122
10	Total discounts and allowances CV=(E08+E09)	44,978,482	46,773,466
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.	12,258,000	12,839,000

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

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**Part B - Revenues by Source (1)****Fiscal Year: July 1, 2018 - June 30, 2019**

Line No.	Source of Funds	Current year amount	Prior year amount
	<b><u>Operating Revenues</u></b>		
01	<u>Tuition and fees, after deducting discounts &amp; allowances</u>	146,215,617	142,851,266
	Grants and contracts - operating		
02	Federal operating grants and contracts	20,380,960	17,240,928
03	State operating grants and contracts	3,477,738	4,085,262
04	Local government/private operating grants and contracts	13,139,764	9,123,557
	04a Local government operating grants and contracts	699,101	591,968
	04b Private operating grants and contracts	12,440,663	8,531,589
05	<u>Sales and services of auxiliary enterprises, after deducting discounts and allowances</u>	74,427,095	74,540,634
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	4,763,827	4,564,834
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	13,260,880	15,174,238
09	Total operating revenues	275,665,881	267,580,719

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**Part B - Revenues by Source (2)**

<b>Fiscal Year: July 1, 2018 - June 30, 2019</b>			
Line No.	Source of funds	Current year amount	Prior year amount
	<b><u>Nonoperating Revenues</u></b>		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	73,852,427	72,300,420
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	13,599,172	13,547,620
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	19,092,241	13,536,026
17	<u>Investment income</u>	12,622,099	17,185,633
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	1,381,824	0
19	Total nonoperating revenues	120,547,763	116,569,699
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	396,213,644	384,150,418
28	<b><u>12-month Student FTE from E12</u></b>	11,724	11,888
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	33,795	32,314

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**Part B - Revenues by Source (3)**

**Fiscal Year: July 1, 2018 - June 30, 2019**

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	0	<b>13,820,391</b>
21	<u>Capital grants and gifts</u>	36,656,509	<b>7,449,955</b>
22	<u>Additions to permanent endowments</u>	435,617	<b>365,179</b>
23	Other revenues and additions <b>CV=[B24-(B20+...+B22)]</b>	0	<b>0</b>
24	Total other revenues and additions <b>CV=[B25-(B9+B19)]</b>	37,092,126	<b>21,635,525</b>
25	Total all revenues and other additions	433,305,770	<b>405,785,943</b>

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

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**Part C-1 - Expenses by Functional Classification****Fiscal Year: July 1, 2018 - June 30, 2019****Report Total Operating AND Nonoperating Expenses in this section**

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	157,355,925	165,548,567	85,910,104	96,288,445
02	<u>Research</u>	20,700,071	18,447,453	9,083,518	7,762,732
03	<u>Public service</u>	31,353,276	26,987,128	10,994,960	10,774,281
05	<u>Academic support</u>	45,957,689	35,977,666	23,090,125	17,708,268
06	<u>Student services</u>	18,048,255	21,272,344	7,789,626	9,296,336
07	<u>Institutional support</u>	45,578,473	39,326,916	20,696,460	19,620,609
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	12,258,000	12,839,000		
11	<u>Auxiliary enterprises</u>	75,088,533	71,642,328	35,732,580	35,386,441
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	330,385	28,967	0	0
19	<b>Total expenses and deductions</b>	406,670,607	392,070,369	193,297,373	196,837,112

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**Part C-2 - Expenses by Natural Classification**

**Fiscal Year: July 1, 2018 - June 30, 2019**

Line No.	<u>Expense: Natural Classifications</u>	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	193,297,373	<b>196,837,112</b>
19-3	<u>Benefits</u>	55,606,267	<b>56,518,585</b>
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	28,333,408	<b>22,157,074</b>
19-5	<u>Depreciation</u>	25,166,372	<b>26,608,800</b>
19-6	<u>Interest</u>	9,140,154	<b>9,445,047</b>
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	95,127,033	<b>80,503,751</b>
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	406,670,607	<b>392,070,369</b>
20-1	<u>12-month Student FTE (from E12 survey)</u>	11,724	<b>11,888</b>
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	34,687	<b>32,980</b>

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, 2018 - June 30, 2019**

Line No.	Value of Endowment Assets	<u>Market Value</u>	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	151,228,776	144,357,304
02	Value of <u>endowment assets</u> at the end of the fiscal year	152,799,604	151,228,776

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 the Census Bureau**

**Fiscal Year: July 1, 2018 - June 30, 2019**

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units)	Amount			
		Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	189,699,187	189,699,187			
02 Sales and services	80,685,834	4,763,827	75,922,007	0	0
03 Federal grants/contracts (excludes Pell Grants)	20,380,960	20,380,960	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	73,852,427	73,852,427	0	0	0
05 State grants and contracts	3,477,738	3,477,738	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	699,101	699,101	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	31,968,521				
10 Interest earnings	5,213,065				
11 Dividend earnings	0				
12 Realized capital gains	4,416,160				

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



A large empty rectangular box with a thin border, containing a vertical scrollbar on the right side and horizontal arrows at the bottom, indicating a scrollable area.

Institution: University of Missouri-Kansas City (178402)

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

**Fiscal Year: July 1, 2018 - June 30, 2019**

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	55,606,267	47,315,924	8,290,343	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	307,303,996	287,155,682	20,148,314	0	0
<b>Capital outlays</b>						
05	Construction	18,655,934	18,655,934	0	0	0
06	Equipment purchases	2,790,914	2,790,914	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	9,140,154				

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 L - Debt and Assets for Census Bureau, page 1**

**Fiscal Year: July 1, 2018 - June 30, 2019**

**Debt**

Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	248,002,486
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	32,782,894
04	Long-term debt outstanding at end of fiscal year	215,219,593
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 for Census Bureau, page 2**

**Fiscal Year: July 1, 2018 - June 30, 2019**

**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	0
09 Total cash and security assets held at end of fiscal year in all other funds	277,694,648

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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**Prepared by**

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.

**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 many staff from your institution only were involved in the data collection and reporting process of this survey component?**

<input type="text"/>	Number of Staff (including yourself)
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**How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?**

*Exclude the hours spent collecting data for state and other reporting purposes.*

Staff member	Collecting Data Needed		Revising Data to Match IPEDS Requirements		Entering Data		Revising and Locking Data	
Your office	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours
Other offices	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours

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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 2019.

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](mailto:ipedshelp@rti.org).

<b>Core Revenues</b>			
<b>Revenue Source</b>	<b>Reported values</b>	<b>Percent of total core revenues</b>	<b>Core revenues per FTE enrollment</b>
Tuition and fees	\$146,215,617	41%	\$12,471
State appropriations	\$73,852,427	21%	\$6,299
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$38,156,971	11%	\$3,255
Private gifts, grants, and contracts	\$31,532,904	9%	\$2,690
Investment income	\$12,622,099	4%	\$1,077
Other core revenues	\$56,498,657	16%	\$4,819
<b>Total core revenues</b>	<b>\$358,878,675</b>	<b>100%</b>	<b>\$30,611</b>
<b>Total revenues</b>	<b>\$433,305,770</b>		<b>\$36,959</b>

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. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

<b>Core Expenses</b>			
<b>Expense function</b>	<b>Reported values</b>	<b>Percent of total core expenses</b>	<b>Core expenses per FTE enrollment</b>
Instruction	\$157,355,925	47%	\$13,422
Research	\$20,700,071	6%	\$1,766
Public service	\$31,353,276	9%	\$2,674
Academic support	\$45,957,689	14%	\$3,920
Institutional support	\$45,578,473	14%	\$3,888
Student services	\$18,048,255	5%	\$1,539

Other core expenses	\$12,588,385	4%	\$1,074
Total core expenses	\$331,582,074	100%	\$28,282
Total expenses	\$406,670,607		\$34,687

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. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	Calculated value
FTE enrollment	11,724

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 clock hours). All doctor's degree students are reported as graduate students.

Institution: University of Missouri-Kansas City (178402)

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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**

Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$40,894,507) to be similar to the scholarship/fellowship revenue reported in Finance (\$57,236,482). Please review your data and make any necessary corrections, or contact the IPEDS Help Desk for assistance. (Error #5309)	Explanation	Yes	
Reason:	The Student Financial Aid survey collects dollar amounts only on undergraduate aid, where this Finance survey collects amounts for both undergraduate and graduate-level dollars awarded. For UM-Kansas City, it also includes aid for students in the Medicine, Dentistry, Law & Pharmacy professional programs.			