

Finance 2017-18

2016-17 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 no new changes to the 2017-18 Finance data collection, only clarification of instructions:

- For all institutions, instructions have been added to the expense section to clarify that Operation and Maintenance expenses should be excluded from the other natural classification categories (e.g., salaries and wages, benefits, depreciation, etc.)
- For GASB institutions, clarifications have been added to the pension section for institutions with jointly audited financial statements.

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)

User ID: 29C0011

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, 2017.)


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
(Explain in
box below) Don't know OR in progress
(Explain in
box below)**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?

 Business Type Activities Governmental Activities 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?

 Auxiliary enterprises Student services Does not participate in intercollegiate athletics Other (specify in box below)**5. Endowment Assets**

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

 No Yes - (report endowment assets)**6. Pension**

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans in its General Purpose Financial Statements?

 No  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, 2016 - June 30, 2017**

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>Assets</u>		
01	Total <u>current assets</u>	148,207,937	143,163,657
31	Depreciable <u>capital assets</u> , net of depreciation	409,988,159	424,188,963
04	Other noncurrent assets CV=[A05-A31]	171,938,347	160,659,818
05	Total <u>noncurrent assets</u>	581,926,506	584,848,781
06	Total assets CV=(A01+A05)	730,134,443	728,012,438
19	<u>Deferred outflows of resources</u>	0	0
	<u>Liabilities</u>		
07	<u>Long-term debt, current portion</u>	7,266,881	6,919,597
08	Other current liabilities CV=(A09-A07)	49,901,169	45,378,835
09	Total <u>current liabilities</u>	57,168,050	52,298,432
10	<u>Long-term debt</u>	247,941,829	255,208,710
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total <u>noncurrent liabilities</u>	247,941,829	255,208,710
13	Total liabilities CV=(A09+A12)	305,109,879	307,507,142
20	<u>Deferred inflows of resources</u>	0	0
	<u>Net Position</u>		
14	<u>Invested in capital assets, net of related debt</u>	154,779,448	162,377,885
15	<u>Restricted-expendable</u>	101,785,395	96,391,436
16	<u>Restricted-nonexpendable</u>	111,800,230	101,390,257
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	56,659,491	60,345,718
18		425,024,564	420,505,296

<u>Net position</u> CV=[(A06+A19)-(A13+A20)]		
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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 2

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Description	Ending balance	Prior year Ending balance
	<u>Capital Assets</u>		
21	<u>Land and land improvements</u>	17,517,753	17,517,753
22	<u>Infrastructure</u>	57,397,985	57,397,985
23	<u>Buildings</u>	623,318,936	611,336,713
32	Equipment, including art and <u>library collections</u>	96,908,369	99,273,601
27	<u>Construction in progress</u>	12,441,578	13,899,219
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	807,584,621	799,425,271
28	<u>Accumulated depreciation</u>	398,618,194	376,258,040
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.

Institution: University of Missouri-Kansas City (178402)

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2016 - June 30, 2017

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 AND all of its child institutions	402,000,783	382,983,777
02	Total expenses and deductions for this institution AND all of its child institutions	397,481,515	394,306,447
03	Change in net position during year CV=(D01-D02)	4,519,268	-11,322,670
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	420,505,296	431,827,966
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 for this institution AND all of its child institutions (from A18)	425,024,564	420,505,296

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, 2016 - June 30, 2017

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)	12,517,907	12,949,194
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	617,893	1,645,028
03	<u>Grants by state government</u>	4,275,228	4,221,980
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	6,099,431	5,424,721
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	34,494,227	33,710,910
07	Total revenue that funds scholarships and fellowships	58,004,686	57,951,833
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	42,919,443	42,320,583
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	2,153,243	2,174,250
10	Total discounts and allowances CV=(E08+E09)	45,072,686	44,494,833
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.	12,932,000	13,457,000

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 by Source (1)**Fiscal Year: July 1, 2016 - June 30, 2017**

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	141,574,861	140,260,437
	Grants and contracts - operating		
02	Federal operating grants and contracts	20,545,246	22,995,450
03	State operating grants and contracts	5,582,857	4,779,192
04	Local government/private operating grants and contracts	6,795,426	7,023,487
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	6,795,426	7,023,487
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	74,995,364	69,869,983
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>	4,537,198	4,754,071
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	15,859,159	16,519,272
09	Total operating revenues	269,890,111	266,201,892

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Part B - Revenues by Source (2)**Fiscal Year: July 1, 2016 - June 30, 2017**

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>	75,667,248	79,412,412
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	12,517,907	12,949,194
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	15,919,096	14,173,537
17	<u>Investment income</u>	21,101,381	3,671,863
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	431,500	1,131,665
19	Total nonoperating revenues	125,637,132	111,338,671
27	Total operating and nonoperating revenues CV=[B19+B09]	395,527,243	377,540,563
28	<u>12-month Student FTE from E12</u>	12,094	12,237
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	32,704	30,852

Institution: University of Missouri-Kansas City (178402)

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Part B - Revenues by Source (3)

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	3,898,304	909,378
21	<u>Capital grants and gifts</u>	278,145	2,824,395
22	<u>Additions to permanent endowments</u>	2,297,091	1,709,441
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	6,473,540	5,443,214
25	Total all revenues and other additions	402,000,783	382,983,777

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 C-1 - Expenses by Functional Classification**Fiscal Year: July 1, 2016 - June 30, 2017****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>	165,855,586	158,977,103	95,598,886	87,678,771
02	<u>Research</u>	18,002,632	19,841,371	7,507,477	8,014,080
03	<u>Public service</u>	28,243,382	24,370,317	11,172,494	10,036,517
05	<u>Academic support</u>	40,685,774	40,660,703	19,131,693	18,838,468
06	<u>Student services</u>	20,919,743	21,698,774	9,278,597	9,130,285
07	<u>Institutional support</u>	39,783,904	43,464,263	19,294,410	17,983,527
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	12,932,000	13,457,000		
11	<u>Auxiliary enterprises</u>	71,005,356	71,683,141	34,922,888	35,071,459
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)]	53,138	153,775	0	0
19	Total expenses and deductions	397,481,515	394,306,447	196,906,445	186,753,107

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Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2016 - June 30, 2017

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	196,906,445	186,753,107
19-3	Benefits	55,181,176	53,485,034
19-4	Operation and Maintenance of Plant (as a natural expense)	18,485,231	16,304,877
19-5	Depreciation	26,333,568	27,067,849
19-6	Interest	9,732,881	9,969,319
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	90,842,214	100,726,261
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	397,481,515	394,306,447
20-1	12-month Student FTE (from E12 survey)	12,094	12,237
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	32,866	32,222

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 H - Details of Endowment Assets

Fiscal Year: July 1, 2016 - June 30, 2017

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	172,483,861	183,637,776
02	Value of <u>endowment assets</u> at the end of the fiscal year	144,357,304	172,483,861

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

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2016 - June 30, 2017

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	184,494,304	184,494,304			
02	Sales and services	81,685,805	<input type="text" value="4,537,198"/>	77,148,607	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	20,545,246	<input type="text" value="20,545,246"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	79,565,552	<input type="text" value="79,565,552"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	5,582,857	<input type="text" value="5,582,857"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="25,011,613"/>				
10	Interest earnings	<input type="text" value="5,791,886"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="5,301,640"/>				

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

An empty table with a light gray border. The table has a vertical scrollbar on the right side and a horizontal scrollbar at the bottom. The table is currently empty of any data.

Institution: University of Missouri-Kansas City (178402)

User ID: 29C0011

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2016 - June 30, 2017

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	55,181,176	47,209,833	7,971,343	0	0
03	Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04	Current expenditures including salaries	309,669,748	291,632,740	18,037,008	0	0
Capital outlays						
05	Construction	7,245,122	7,245,122	0	0	0
06	Equipment purchases	2,053,769	2,053,769	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	9,732,881				

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

Institution: University of Missouri-Kansas City (178402)

User ID: 29C0011

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

Fiscal Year: July 1, 2016 - June 30, 2017

Debt

Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	259,453,684
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	6,529,255
04	Long-term debt outstanding at end of fiscal year	252,924,429
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.

Institution: University of Missouri-Kansas City (178402)

User ID: 29C0011

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2016 - June 30, 2017

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	261,983,557

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

Institution: University of Missouri-Kansas City (178402)

User ID: 29C0011

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:

Email:

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	
	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours	<input type="text"/>	hours
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

Institution: University of Missouri-Kansas City (178402)

User ID: 29C0011

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 2017.

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	\$141,574,861	43%	\$11,706
State appropriations	\$75,667,248	23%	\$6,257
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$38,646,010	12%	\$3,195
Private gifts, grants, and contracts	\$22,714,522	7%	\$1,878
Investment income	\$21,101,381	6%	\$1,745
Other core revenues	\$27,301,397	8%	\$2,257
Total core revenues	\$327,005,419	100%	\$27,039
Total revenues	\$402,000,783		\$33,240

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.

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$165,855,586	51%	\$13,714
Research	\$18,002,632	6%	\$1,489
Public service	\$28,243,382	9%	\$2,335
Academic support	\$40,685,774	12%	\$3,364
Institutional support	\$39,783,904	12%	\$3,290
Student services	\$20,919,743	6%	\$1,730
Other core expenses	\$12,985,138	4%	\$1,074

Total core expenses	\$326,476,159	100%	\$26,995
Total expenses	\$397,481,515		\$32,866

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	12,094

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)

User ID: 29C0011

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 822,514 and 2,467,542 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
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Reason:	Primarily decline is that Scholarships for Disadvantaged Students (SDS) was \$645,000 for 2016 and is zero in 2017.
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