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Finance 2010-11

2009-10 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.

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:**

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- 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, 2010.)

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
(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 ?

 Yes - (report endowment assets) 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 Net Assets

Fiscal Year: July 1, 2009 - June 30, 2010

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	126,337,583	76,874,890
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	328,344,987	291,634,264
04	Other noncurrent assets CV=[A05-A31]	127,740,911	138,883,192
05	Total noncurrent assets	456,085,898	430,517,456
06	Total assets CV=(A01+A05)	582,423,481	507,392,346
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	42,580,059	40,817,685
08	Other <u>current liabilities</u> CV=(A09-A07)	40,595,006	68,863,421
09	Total current liabilities	83,175,065	109,681,106
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	108,824,277	33,183,321
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total noncurrent liabilities	108,824,277	33,183,321
13	Total liabilities CV=(A09+A12)	191,999,342	142,864,427
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	188,798,732	219,619,538
15	<u>Restricted-expendable</u>	63,808,305	69,231,801
16	<u>Restricted-nonexpendable</u>	87,127,260	78,237,160
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	50,689,842	-2,560,580
18	Total net assets CV=(A06-A13)	390,424,139	364,527,919

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 Assets (Page 2)

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	15,672,531	15,522,531
22	<u>Infrastructure</u>	40,887,856	36,876,496
23	<u>Buildings</u>	396,401,288	348,547,071
32	Equipment, including art and <u>library collections</u>	83,030,625	79,944,502
27	<u>Construction in progress</u>	35,528,821	37,865,520
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	571,521,121	518,756,120
28	<u>Accumulated depreciation</u>	243,176,134	227,121,856
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 B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	112,420,670	109,188,925
	Grants and contracts - operating		
02	Federal operating grants and contracts	24,911,320	23,151,208
03	State operating grants and contracts	5,321,092	4,038,302
04	Local government/private operating grants and contracts	9,064,505	8,490,124
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	9,064,505	8,490,124
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	53,390,774	49,915,474
06	<u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales & services of educational activities</u>	5,240,100	4,983,302
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	9,790,520	7,348,465
09	Total operating revenues	220,138,981	207,115,800

Institution: University of Missouri-Kansas City (178402)

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	95,418,077	84,010,887
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants	11,236,634	7,911,731
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	9,209,919	10,618,075
17	<u>Investment income</u>	15,410,034	-15,371,391
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	131,274,664	87,169,302
27	Total operating and nonoperating revenues CV=[B19+B09]	351,413,645	294,285,102
28	12-month Student FTE from E12 CV=[B28a+B28b]	12,739	
	28a Undergraduates	7,527	
	28b Graduates	5,212	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	27,586	

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Part B - Revenues and Other Additions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	3,046,865	12,103,864
21	<u>Capital grants & gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	3,311,320	1,631,572
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	6,358,185	13,735,436
25	Total all revenues and other additions CV=[B09+B19+B24]	357,771,830	308,020,538

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

Part C - Expenses and Other Deductions

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	1 Total amount	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	<u>Instruction</u>	158,912,649	100,525,683	22,844,253	7,703,470	8,089,790	2,025,996	17,723,457	151,918,758
02	<u>Research</u>	23,029,242	9,300,437	2,008,157	1,116,369	1,172,353	293,603	9,138,323	22,541,292
03	<u>Public service</u>	19,167,014	8,831,468	2,188,012	929,143	975,738	244,363	5,998,290	19,440,751
05	<u>Academic support</u>	32,533,413	16,986,978	4,391,961	1,577,094	1,656,183	414,772	7,506,425	33,384,624
06	<u>Student services</u>	17,411,675	9,098,008	1,810,850	844,051	886,379	221,984	4,550,403	15,630,899
07	<u>Institutional support</u>	32,267,621	14,893,986	4,063,560	1,564,210	1,642,653	411,384	9,691,828	32,146,370
08	<u>Operation & maintenance of plant</u> (see instructions)	0	6,677,093	1,862,206	-15,399,016	823,857	206,326	5,829,534	
10	<u>Scholarships and fellowships expenses</u> , excluding discounts & allowances	14,087,000						14,087,000	11,963,607
11	<u>Auxiliary enterprises</u>	34,340,166	13,343,425	3,109,536	1,664,679	1,748,160	437,807	14,036,559	32,527,292
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 & deductions CV=[C19-(C01+...+C13)]	126,831	0	0	0	0	0	126,831	215,515
19	Total expenses & deductions	331,875,611	179,657,078	42,278,535	0	16,995,113	4,256,235	88,688,650	319,769,108
	Prior year amount	319,769,108	176,736,632	41,852,256		15,459,708	2,352,821	83,367,691	
20	12-month Student FTE from E12 CV=[C20a+C20b]	12,739							
	20a Undergraduates	7,527							
	20b Graduates	5,212							
21	Total expenses and deductions per student FTE CV=[C19/C20]	26,052							

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 D - Summary of Changes In Net Assets

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	357,771,830	308,020,538
02	Total expenses & deductions (from C19)	331,875,611	319,769,108
03	Change in net assets during year CV=(D01-D02)	25,896,219	-11,748,570
04	Net assets beginning of year	364,527,919	376,276,489
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	1	0
06	Net assets end of year (from A18)	390,424,139	364,527,919

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

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2009 - June 30, 2010

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	11,236,634	7,911,731
02	<u>Other federal grants</u>	2,126,314	1,295,434
03	<u>Grants by state government</u>	3,360,081	3,479,091
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	3,456,815	2,974,134
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	29,381,910	28,713,721
07	Total gross scholarships and fellowships	49,561,754	44,374,111
<u>Discounts and Allowances</u>			
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	34,387,493	31,823,830
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises</u> CV= (E10-E08)	1,087,261	586,674
10	Total discounts & allowances CV=(E07-E11)	35,474,754	32,410,504
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	14,087,000	11,963,607

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 H - Details of Endowment Assets

Fiscal Year: July 1, 2009 - June 30, 2010

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	166,240,272	170,718,971
02	Value of <u>endowment assets</u> at the end of the fiscal year	182,803,480	166,240,272

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

Part J - Revenue Data for Bureau of Census

Fiscal Year: July 1, 2009 - June 30, 2010

Amount

Source and type	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	146,808,163	146,808,163			
02 Sales and services	59,718,135	5,240,100	54,478,035	0	0
03 Federal grants/contracts (excludes Pell Grants)	24,911,320	24,911,320	0	0	0
Revenue from the state government:					
State appropriations, current & capital					
04	98,464,942	98,464,942	0	0	0
State grants and contracts					
05	5,321,092	5,321,092	0	0	0
Revenue from local governments:					
Local appropriation, current & capital					
06	0	0	0	0	0
Local government grants/contracts					
07	0	0	0	0	0
Receipts from property and non-property taxes					
08	0				
Gifts and private grants, including capital grants					
09	21,585,744				
Interest earnings					
10	6,660,906				
Dividend earnings					
11	0				
Realized capital gains					
12	2,784,760				

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

Part K - Expenditure Data for Bureau of Census

Fiscal Year: July 1, 2009 - June 30, 2010

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	179,657,079	166,313,654	13,343,425	0	0
02 Employee benefits, total	42,278,535	39,168,999	3,109,536	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	91,249,930	91,249,930	0	0	0
Capital outlay:					
05 Construction	47,269,283	47,269,283	0	0	0
06 Equipment purchases	3,644,141	3,644,141	0	0	0
07 Land purchases	150,000	150,000	0	0	0
08 Interest on debt outstanding, all funds & activities	4,256,235				
09 Scholarships/fellowships	49,561,754	49,561,754			

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, page 1

Fiscal Year: July 1, 2009 - June 30, 2010

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	71,211,295
02 Long-term debt issued during fiscal year	80,303,474
03 Long-term debt retired during fiscal year	4,726,307
04 Long-term debt outstanding at end of fiscal year	146,788,462
05 Short-term debt outstanding at beginning of fiscal year	2,789,711
06 Short-term debt outstanding at end of fiscal year	4,615,874

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, page 2

Fiscal Year: July 1, 2009 - June 30, 2010

Assets

Category

Amount

07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	2,185,736
08 Total cash and security assets held at end of fiscal year in bond funds	9,672,346
09 Total cash and security assets held at end of fiscal year in all other funds	179,369,012

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

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 ExPT and sent to your institution's CEO in November 2011.

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	\$112,420,670	37%	\$8,825
Government appropriations	\$95,418,077	31%	\$7,490
Government grants and contracts	\$41,469,046	14%	\$3,255
Private gifts, grants, and contracts	\$18,274,424	6%	\$1,435
Investment income	\$15,410,034	5%	\$1,210
Other core revenues	\$21,388,805	7%	\$1,679
Total core revenues	\$304,381,056	100%	\$23,894
Total revenues	\$357,771,830		\$28,085

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	\$158,912,649	53%	\$12,474
Research	\$23,029,242	8%	\$1,808
Public service	\$19,167,014	6%	\$1,505
Academic support	\$32,533,413	11%	\$2,554
Institutional support	\$32,267,621	11%	\$2,533
Student services	\$17,411,675	6%	\$1,367
Other core expenses	\$14,213,831	5%	\$1,116
Total core expenses	\$297,535,445	100%	\$23,356
Total expenses	\$331,875,611		\$26,052

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	12,739

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.

Explanation Report

Number	Source	Location	Description	Severity	Accepted
Screen: Part C - Expenses and Other Deductions					
1	Row: 26 Col: 8	Screen Entry	The number entered, 4,256,235, has an expected range of between 1,176,411 and 3,529,231 based on last year's amount. Please explain this difference.	Explanation	Yes
Reason:	At the beginning of fiscal year 2010 on July 23, 2009 the University issued \$332,060,000 of new debt causing an increase in interest expense in fiscal year 2010.				

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