

Finance 2015-16

2014-15 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 a few new changes to the 2015-16 Finance data collection. A new FAQ clarifying how to report VA education benefits has been added for all institutions. For GASB institutions, a new pension screen (Part M) has been added to accommodate the implementation of GASB Statement 68. Please review the new screen and survey materials carefully. Additionally, instructions for parts J,K,L have been slightly modified and FAQs have been added for clarity.

**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**.

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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)

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**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, 2015.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2014"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2015"/>

**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 type="radio"/> No
<input checked="" type="radio"/> Yes - (report endowment assets)

**6. Pension**

Did your institution recognize additional (or decreased) pension expense, additional liability (or assets), or additional deferral related to the implementation of GASB Statement 68 for one or more defined benefit pension plans (either as a single employer, agent employer or cost-sharing multiple employer) in Fiscal Year 2015?

<input checked="" type="radio"/> No
<input type="radio"/>  Yes - (report additional (unfunded) pension information)

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

Intercollegiate Athletics is a department.



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**Part A - Statement of Financial Position****Fiscal Year: July 1, 2014 - June 30, 2015****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>	145,519,097	136,300,301
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	431,849,765	437,177,880
04	Other noncurrent assets CV=[A05-A31]	167,791,587	173,657,647
05	Total noncurrent assets	599,641,352	610,835,527
06	Total assets CV=(A01+A05)	745,160,449	747,135,828
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	6,791,150	6,371,577
08	Other <u>current liabilities</u> CV=(A09-A07)	46,723,321	48,838,029
09	Total current liabilities	53,514,471	55,209,606
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	259,818,012	266,188,677
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total noncurrent liabilities	259,818,012	266,188,677
13	Total liabilities CV=(A09+A12)	313,332,483	321,398,283
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	165,557,833	167,785,872
15	<u>Restricted-expendable</u>	94,974,812	96,976,422
16	<u>Restricted-nonexpendable</u>	104,473,393	106,067,545
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	66,821,928	54,907,706
18	Total net assets CV=(A06-A13)	431,827,966	425,737,545

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



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**Part A - Statement of Financial Position (Page 2)**

**Fiscal Year: July 1, 2014 - June 30, 2015**

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	17,477,241	16,709,798
22	<u>Infrastructure</u>	57,426,500	55,929,867
23	<u>Buildings</u>	606,321,903	570,236,138
32	Equipment, including art and <u>library collections</u>	97,091,237	96,765,061
27	<u>Construction in progress</u>	4,284,970	25,757,777
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	782,601,851	765,398,641
28	<u>Accumulated depreciation</u>	351,655,069	328,220,761
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	902,982	0

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**Part E - Scholarships and Fellowships**

**Fiscal Year: July 1, 2014 - June 30, 2015**

**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)	13,597,485	14,067,924
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	1,480,495	1,226,489
03	<u>Grants by state government</u>	2,998,051	2,990,170
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	4,845,025	4,167,217
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	32,198,388	30,099,090
07	Total gross scholarships and fellowships	55,119,444	52,550,890
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances applied to tuition and fees</u>	40,047,668	36,291,879
09	<u>Discounts and allowances applied to sales and services of auxiliary enterprises</u>	1,789,777	2,243,011
10	Total discounts and allowances CV=(E08+E09)	41,837,445	38,534,890
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.	13,281,999	14,016,000

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****Fiscal Year: July 1, 2014 - June 30, 2015**

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>	138,903,021	136,869,807
	Grants and contracts - operating		
02	Federal operating grants and contracts	21,459,370	22,292,571
03	State operating grants and contracts	5,452,039	5,958,856
04	Local government/private operating grants and contracts	7,836,142	7,402,835
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	7,836,142	7,402,835
05	<u>Sales and services of auxiliary enterprises, after deducting discounts and allowances</u>	71,754,538	68,081,542
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	4,354,246	4,721,826
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	17,431,530	11,957,109
09	Total operating revenues	267,190,886	257,284,546

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**Part B - Revenues by Source****Fiscal Year: July 1, 2014 - June 30, 2015**

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>	78,829,704	76,271,258
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>	13,597,485	14,067,924
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	14,512,958	10,220,403
17	<u>Investment income</u>	6,721,870	23,389,903
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	144,286	89,775
19	Total nonoperating revenues	113,806,303	124,039,263
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	380,997,189	381,323,809
28	<b><u>12-month Student FTE from E12</u></b>	12,411	12,377
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	30,698	30,809

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**Part B - Revenues by Source**

**Fiscal Year: July 1, 2014 - June 30, 2015**

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>	5,367,154	4,208,373
22	<u>Additions to permanent endowments</u>	897,996	2,044,681
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	6,265,150	6,253,054
25	Total all revenues and other additions CV=[B09+B19+B24]	387,262,339	387,576,863

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

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**Part C - Expenses by Functional and Natural Classification**

**Fiscal Year: July 1, 2014 - June 30, 2015**

**Report Total Operating AND Nonoperating Expenses in this section**

		Expense Natural Classifications							
		1	2	3	4	5	6	7	8
Line No.	Expense Functional Classifications	Total amount	Salaries and wages	Employee fringe benefits	Operation and maintenance of plant	Depreciation	Interest	All other	PY Total Amount
01	<u>Instruction</u>	158,808,898	88,471,138	25,456,551	9,235,517	10,287,767	4,111,315	21,246,610	191,108,725
02	<u>Research</u>	19,758,570	8,285,369	1,931,996	1,149,058	1,279,976	511,519	6,600,652	21,234,717
03	<u>Public service</u>	21,988,417	9,412,556	2,733,153	1,278,734	1,424,427	569,246	6,570,301	20,276,805
05	<u>Academic support</u>	37,818,691	18,211,805	5,915,803	2,199,343	2,449,925	979,065	8,062,750	38,748,233
06	<u>Student services</u>	20,883,055	8,660,134	2,580,936	1,214,452	1,352,821	540,630	6,534,082	17,668,798
07	<u>Institutional support</u>	38,363,668	18,025,585	5,713,034	2,231,036	2,485,229	993,176	8,915,608	37,218,322
08	<u>Operation and maintenance of plant (see instructions)</u>	0	6,724,801	2,280,195	-21,390,953	1,469,376	587,209	10,329,372	0
10	<u>Scholarships and fellowships expenses, excluding discounts and allowances (from E11)</u>	13,281,999						13,281,999	14,016,000
11	<u>Auxiliary enterprises</u>	70,205,811	34,034,745	8,416,803	4,082,813	4,547,988	1,817,519	17,305,943	39,249,072
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	<u>Other expenses and deductions CV=[C19-(C01+...+C13)]</u>	62,809	0	0	0	0	0	62,809	66,595
19	<b>Total expenses and deductions</b>	381,171,918	191,826,133	55,028,471	0	25,297,509	10,109,679	98,910,126	379,587,267
	Prior year amount	379,587,267	193,987,372	55,544,204		23,928,616	9,073,373	97,053,702	
20	<b>12-month Student FTE from E12</b>	12,411							12,377
21	<b>Total expenses and deductions per student FTE CV=[C19/C20]</b>	30,712							30,669

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, 2014 - June 30, 2015**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	387,262,339	<b>387,576,863</b>
02	Total expenses and deductions (from C19)	381,171,918	<b>379,587,267</b>
03	Change in net position during year <b>CV=(D01-D02)</b>	6,090,421	<b>7,989,596</b>
04	<u>Net position</u> beginning of year	425,737,545	<b>417,747,949</b>
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	<b>0</b>
06	Net position end of year (from A18)	431,827,966	<b>425,737,545</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, 2014 - June 30, 2015**

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	213,733,016	198,057,880
02	Value of <u>endowment assets</u> at the end of the fiscal year	183,637,776	213,733,016

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 Bureau of Census**

**Fiscal Year: July 1, 2014 - June 30, 2015**

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	178,950,689	178,950,689			
02	Sales and services	77,898,561	4,354,246	73,544,315	0	0
03	Federal grants/contracts (excludes Pell Grants)	21,459,370	21,459,370	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	78,829,704	78,829,704	0	0	0
05	State grants and contracts	5,452,039	5,452,039	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	28,614,250				
10	Interest earnings	5,479,454				
11	Dividend earnings	0				
12	Realized capital gains	7,842,410				

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

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

**Fiscal Year: July 1, 2014 - June 30, 2015**

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	191,826,133	157,791,388	34,034,745	0	0
02 Employee benefits, total	55,028,471	46,611,668	8,416,803	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	98,756,398	98,756,398	0	0	0
Capital outlay:					
05 Construction	15,867,421	15,867,421			
06 Equipment purchases	2,299,163	2,299,163			
07 Land purchases	767,443	767,443			
08 Interest on debt outstanding, all funds and activities	10,109,679				
09 Scholarships/fellowships	55,119,444	55,119,444			

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, page 1**

**Fiscal Year: July 1, 2014 - June 30, 2015**

Debt		Amount
Category		
01	Long-term debt outstanding at beginning of fiscal year	270,829,814
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	5,502,133
04	Long-term debt outstanding at end of fiscal year	265,327,681
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, page 2**

**Fiscal Year: July 1, 2014 - June 30, 2015**

**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	317,229
09 Total cash and security assets held at end of fiscal year in all other funds	252,831,544

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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 2016.

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).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$138,903,021	44%	\$11,192
State appropriations	\$78,829,704	25%	\$6,352
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$40,508,894	13%	\$3,264
Private gifts, grants, and contracts	\$22,349,100	7%	\$1,801
Investment income	\$6,721,870	2%	\$542
Other core revenues	\$28,195,212	9%	\$2,272
Total core revenues	\$315,507,801	100%	\$25,422
Total revenues	\$387,262,339		\$31,203

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	\$158,808,898	51%	\$12,796
Research	\$19,758,570	6%	\$1,592
Public service	\$21,988,417	7%	\$1,772
Academic support	\$37,818,691	12%	\$3,047
Institutional support	\$38,363,668	12%	\$3,091
Student services	\$20,883,055	7%	\$1,683
Other core expenses	\$13,344,808	4%	\$1,075
Total core expenses	\$310,966,107	100%	\$25,056
Total expenses	\$381,171,918		\$30,712

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.

	<b>Calculated value</b>
FTE enrollment	12,411

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.

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**Finance**

University of Missouri-Kansas City (178402)

**There are no errors for the selected survey and institution.**