

Finance 2008-09

2007-08 Data

Institution: University of Missouri-Kansas City (178402)

User ID: 29C0011

Finance - Public institutions**Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standard Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

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Finance - Public institutions**Form Version****Finance - Public Institutions**

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is OPTIONAL for Fiscal Year 2007-08. Please indicate in which version you will report finance data:

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2007-08)

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****Finance - Public Institutions (new aligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

1. Fiscal Year calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2008.)

Beginning: month/year (MMYYYY)

Month: Year:

And ending: month/year (MMYYYY)

Month: Year: **2. Audit Opinion**

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified Qualified Don't know

3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?

- Business Type Activities
 Governmental Activities
 Governmental Activities with Business-Type Activities

4. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
 Student services
 Does not participate in intercollegiate athletics
 Other (specify in box below)

5. 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)

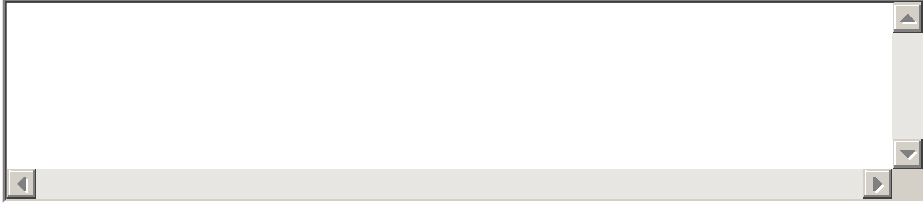
User ID: 29C0011

Part A - Statement of Net Assets**Fiscal Year 2008****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	84,653,159	108,058,274
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	249,196,241	
04	Other noncurrent assets (CV) CV=[A05-A31]	183,238,337	171,014,455
05	Total noncurrent assets	432,434,578	398,984,327
06	Total assets (CV) CV=(A01+A05)	517,087,737	507,042,601
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	2,631,342	1,194,117
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	64,274,057	67,807,036
09	Total current liabilities	66,905,399	69,001,153
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	73,905,849	56,941,450
11	Other noncurrent liabilities (CV) CV=(A12-A10)	0	0
12	Total noncurrent liabilities	73,905,849	56,941,450
13	Total liabilities (CV) CV=(A09+A12)	140,811,248	125,942,603
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	177,042,455	170,576,621
15	<u>Restricted-expendable</u>	76,764,805	81,004,525
16	<u>Restricted-nonexpendable</u>	93,345,668	97,566,279
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	29,123,561	31,952,573
18	Total Net assets (CV) CV=(A06-A13)	376,276,489	381,099,998

CV= Calculated Value

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



A large, empty rectangular box with a thin black border and a light gray background. It features a vertical scrollbar on the right side and a horizontal scrollbar at the bottom, indicating it is a scrollable text area. The box is currently empty, intended for the user to provide context for the data reported above.

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Part A - Statement of Net Assets (Page 2)

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	15,673,914	15,344,366
22	<u>Infrastructure</u>	31,868,752	30,764,047
23	<u>Buildings</u>	319,871,355	305,565,711
32	Equipment, including art and <u>library collections</u>	74,307,030	
27	<u>Construction in progress</u>	19,927,106	4,562,642
28	<u>Accumulated depreciation</u>	212,451,916	197,907,840
33	Intangible assets, net of accumulated amortization	0	
34	Other capital assets	0	

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

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Part B - Revenues and Other Additions**Fiscal Year 2008****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	103,280,950	92,517,802
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	24,772,448	28,780,152
03	State operating grants and contracts	4,641,292	4,867,525
04	Local/private operating grants and contracts	6,178,036	7,484,506
	04a Local operating grants and contracts	0	
	04b Private operating grants and contracts	6,178,036	
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	49,611,156	43,494,785
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales & services of educational activities</u>	4,219,400	
07	<u>Independent operations</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	5,501,043	11,329,470
09	Total operating revenues	198,204,325	188,474,240

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Part B - Revenues and Other Additions**Fiscal Year 2008****Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	<u>Federal appropriations</u>	0	0
11	<u>State appropriations</u>	80,616,686	77,563,709
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants	6,357,610	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	10,501,992	14,164,930
17	<u>Investment income</u>	966,721	23,054,704
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	98,443,009	114,783,343

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Part B - Revenues and Other Additions

Fiscal Year 2008

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	2,633,574	18,137,641
21	<u>Capital grants & gifts</u>	0	1,300,000
22	<u>Additions to permanent endowments</u>	1,383,495	2,320,474
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	4,017,069	21,758,115
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	300,664,403	325,015,698

CV = Calculated Value

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

Part C - Expenses and Other Deductions

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	6 Operation and maintenance of plant	4 Depreciation	5 All other
Operating Expenses							
01	Instruction	144,317,458	94,232,873	21,767,203	6,229,318	7,327,271	14,760,793
02	Research	18,437,630	7,818,987	1,704,173	795,842	936,113	7,182,515
03	Public service	17,938,944	8,224,645	2,167,659	774,317	910,794	5,861,529
05	Academic support	31,598,794	15,428,313	4,154,054	1,363,930	1,604,330	9,048,167
06	Student services	16,519,462	7,992,482	1,855,839	713,046	838,724	5,119,371
07	Institutional support	31,381,191	13,432,601	3,809,512	1,354,538	1,593,282	11,191,258
08	Operation & maintenance of plant (see instructions)	0	6,754,528	1,972,172	-12,553,379	666,111	3,160,568
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	11,234,000					11,234,000
11	Auxiliary enterprises	30,636,372	10,798,060	2,719,035	1,322,388	1,555,466	14,241,423
12	Hospital services	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0	0
15	Total operating expenses	302,063,851	164,682,489	40,149,647	0	15,432,091	81,799,624
	Prior year amount	286,786,806	160,271,459	38,911,440		13,241,329	74,362,578

Part C - Expenses and Other Deductions

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	6 Operation and maintenance of plant	4 Depreciation	5 All other
Nonoperating Expenses and Deductions							
16	Interest	3,011,342					3,011,342
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	412,719	0	0	0	0	412,719
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	3,424,061	0	0	0	0	3,424,061
19	Total expenses & deductions	305,487,912	164,682,489	40,149,647	0	15,432,091	85,223,685
	Prior year amount	288,775,407	160,271,459	38,911,440		13,241,329	76,351,179

CV = Calculated Value


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Part D - Summary of Changes In Net Assets

Fiscal Year 2008

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	300,664,403	325,015,698
02	Total expenses & deductions (from C19)	305,487,912	288,775,407
03	Change in net assets during year (CV) CV=(D01-D02)	 -4,823,509	36,240,291
04	<u>Net assets</u> beginning of year	381,099,998	344,859,707
05	<u>Adjustments to beginning net assets (CV)</u> CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	376,276,489	381,099,998

CV = Calculated Value

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

Part E - Scholarships and Fellowships

**Part E - Scholarships and Fellowships
Fiscal Year 2008**

Report in whole dollars only

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	Pell grants (federal)	6,357,610	5,969,148
02	Other federal grants	517,312	1,473,345
03	Grants by state government	3,852,378	2,144,683
04	Grants by local government	0	0
05	Institutional grants from restricted resources	4,763,212	4,250,442
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	25,124,319	25,095,033
07	Total gross scholarships and fellowships	40,614,831	38,932,651
	<u>Discounts and Allowances</u>		
08	Discounts & allowances applied to tuition & fees	28,771,131	32,528,129
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	609,700	335,522
10	Total Discounts & Allowances (CV) CV=(E07-E11)	29,380,831	32,863,651
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	11,234,000	6,069,000

CV = Calculated Value

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Part H - Details of Endowment Assets**Fiscal Year 2008**
Report in whole dollars only

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	168,167,634	155,873,058
02	Value of <u>endowment assets</u> at the end of the fiscal year	170,718,971	256,333,832

Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2008**

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	132,052,081	132,052,081			
02 Sales and services	54,440,256	<input type="text" value="4,219,400"/>	50,220,856	0	<input type="text" value="0"/>
03 Federal grants/contracts (excludes Pell Grants)	31,130,058	<input type="text" value="31,130,058"/>	<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	83,250,260	<input type="text" value="83,250,260"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05 State grants and contracts	4,641,292	<input type="text" value="4,641,292"/>	<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, including capital grants	<input type="text" value="18,063,523"/>				
10 Interest earnings	<input type="text" value="9,628,262"/>				
11 Dividend earnings	<input type="text" value="0"/>				
12 Realized capital gains	<input type="text" value="7,722,724"/>				

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

Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2008**

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	164,682,488	153,884,428	10,798,060	0	0
02 Employee benefits, total	40,149,647	37,430,612	2,719,035	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	88,870,673	74,629,251	14,241,422	0	0
Capital outlay:					
05 Construction	26,460,604	26,460,604	0	0	0
06 Equipment purchases	3,829,489	3,829,489	0	0	0
07 Land purchases	329,548	329,548	0	0	0
08 Interest on debt outstanding, all funds & activities	3,011,342				
09 Scholarships/fellowships	40,614,831	40,614,831			

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Part L - Debt and Assets, page 1

**Part L - Debt and Assets
Fiscal Year 2008**

Debt		Amount
Category		
01	Long-term debt outstanding at beginning of fiscal year	56,941,450
02	Long-term debt issued during fiscal year	36,164,082
03	Long-term debt retired during fiscal year	19,199,683
04	Long-term debt outstanding at end of fiscal year	73,905,849
05	Short-term debt outstanding at beginning of fiscal year	1,194,117
06	Short-term debt outstanding at end of fiscal year	2,631,342

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Part L - Debt and Assets, page 2

**Part L - Debt and Assets (page 2)
Fiscal Year 2008**

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	334,964
08 Total cash and security assets held at end of fiscal year in bond funds	4,048,441
09 Total cash and security assets held at end of fiscal year in all other funds	205,707,767

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Explanation Report

There are no explanations for selected survey and institution

Print Form(s)

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