

Finance 2009-10 2008-09 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 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.

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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, 2009.)

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.

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Part A - Statement of Net Assets**Fiscal Year 2009**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	76,874,890	84,653,159
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	291,634,264	249,196,241
04	Other noncurrent assets CV=[A05-A31]	138,883,192	183,238,337
05	Total noncurrent assets	430,517,456	432,434,578
06	Total assets CV=(A01+A05)	507,392,346	517,087,737
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	40,817,685	2,631,342
08	Other <u>current liabilities</u> CV=(A09-A07)	68,863,421	64,274,057
09	Total current liabilities	109,681,106	66,905,399
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	33,183,321	73,905,849
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total noncurrent liabilities	33,183,321	73,905,849
13	Total liabilities CV=(A09+A12)	142,864,427	140,811,248
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	219,619,538	177,042,455

Print Forms (data)

15	<u>Restricted-expendable</u>	69,231,801	76,764,805
16	<u>Restricted-nonexpendable</u>	78,237,160	93,345,668
17	<u>Unrestricted</u> CV =[A18-(A14+A15+A16)]	⚠ -2,560,580	29,123,561
18	Total net assets CV =(A06-A13)	364,527,919	376,276,489

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Part A - Statement of Net Assets (Page 2)

Fiscal Year 2009

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	15,522,531	15,673,914
22	<u>Infrastructure</u>	36,876,496	31,868,752
23	<u>Buildings</u>	348,547,071	319,871,355
32	Equipment, including art and <u>library collections</u>	79,944,502	74,307,030
27	<u>Construction in progress</u>	37,865,520	19,927,106
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	518,756,120	461,648,157
28	<u>Accumulated depreciation</u>	227,121,856	212,451,916
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part B - Revenues and Other Additions**Fiscal Year 2009**

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	109,188,925	103,280,950
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	23,151,208	24,772,448
03	State operating grants and contracts	4,038,302	4,641,292
04	Local government/private operating grants and contracts	8,490,124	6,178,036
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	8,490,124	6,178,036
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	49,915,474	49,611,156
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales & services of educational activities</u>	4,983,302	4,219,400
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	7,348,465	5,501,043
09	Total operating revenues	207,115,800	198,204,325

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Part B - Revenues and Other Additions**Fiscal Year 2009**

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>	84,010,887	80,616,686
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants	7,911,731	6,357,610
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	10,618,075	10,501,992
17	<u>Investment income</u>	-15,371,391	966,721
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	87,169,302	98,443,009

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Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	12,103,864	2,633,574
21	<u>Capital grants & gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	1,631,572	1,383,495
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	13,735,436	4,017,069
25	Total all revenues and other additions CV=(B09+B19+B24)	308,020,538	300,664,403

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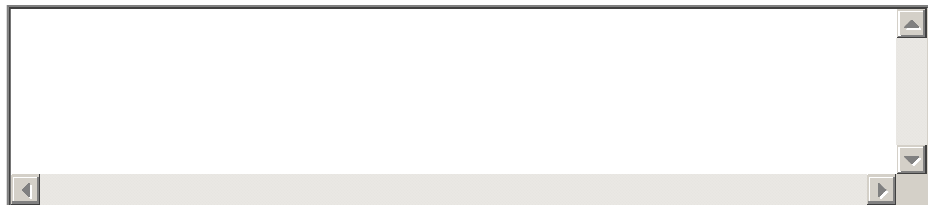
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Part C - Expenses and Other Deductions

Fiscal Year 2009

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
Expenses and Deductions								
01	<u>Instruction</u>	151,918,758	99,496,095	22,239,153	6,403,406	7,312,441	1,112,886	15,354,777
02	<u>Research</u>	22,541,292	8,429,678	1,945,724	950,265	1,082,180	164,697	9,968,748
03	<u>Public service</u>	19,440,751	9,032,816	2,342,123	819,057	943,042	143,522	6,160,191
05	<u>Academic support</u>	33,384,624	16,667,428	4,250,629	1,407,123	1,607,810	244,693	9,206,941
06	<u>Student services</u>	15,630,899	8,299,804	1,904,187	658,524	742,066	112,935	3,913,383
07	<u>Institutional support</u>	32,146,370	15,454,092	4,197,759	1,355,046	1,545,971	235,282	9,358,220
08	<u>Operation & maintenance of plant (see instructions)</u>	0	7,240,823	2,021,926	-12,964,670	664,767	101,171	2,935,983
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	11,963,607						11,963,607
11	<u>Auxiliary enterprises</u>	32,527,292	12,115,335	2,950,714	1,371,249	1,561,431	237,635	14,290,928
12	<u>Hospital services</u>	0	0	0	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0	0	0	0
14	<u>Other expenses & deductions CV=[C19-(C01+...+C13)]</u>	215,515	561	41	0	0	0	214,913
19	<u>Total expenses & deductions</u>	319,769,108	176,736,632	41,852,256	0	15,459,708	2,352,821	83,367,691
	<u>Prior year amount</u>	305,487,912	164,682,489	40,149,647		15,432,091		85,223,685

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Part D - Summary of Changes In Net Assets

Fiscal Year 2009

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	308,020,538	300,664,403
02	Total expenses & deductions (from C19)	319,769,108	305,487,912
03	Change in net assets during year CV=(D01-D02)	 -11,748,570	-4,823,509
04	<u>Net assets</u> beginning of year	<input type="text" value="376,276,489"/>	381,099,998
05	<u>Adjustments to beginning net assets</u> CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	364,527,919	376,276,489

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Part E - Scholarships and Fellowships

Fiscal Year 2009

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	7,911,731	6,357,610
02	<u>Other federal grants</u>	1,295,434	517,312
03	<u>Grants by state government</u>	3,479,091	3,852,378
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,974,134	4,763,212
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	28,713,721	25,124,319
07	Total gross scholarships and fellowships	44,374,111	40,614,831
<u>Discounts and Allowances</u>			
08	<u>Discounts & allowances applied to tuition & fees</u>	31,823,830	28,771,131
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises</u> CV= (E10-E08)	586,674	609,700
10	Total discounts & allowances CV=(E07-E11)	32,410,504	29,380,831
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	11,963,607	11,234,000

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Part H - Details of Endowment Assets**Fiscal Year 2009**

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	170,718,971	168,167,634
02	Value of <u>endowment assets</u> at the end of the fiscal year	166,240,272	170,718,971

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Part J - Revenue Data for Bureau of Census

Fiscal Year 2009

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	141,012,755	141,012,755			
02 Sales and services	55,485,450	4,983,302	50,502,148	0	0
03 Federal grants/contracts (excludes Pell Grants)	23,151,208	23,151,208	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	96,114,751	96,114,751	0	0	0
05 State grants and contracts	4,038,302	4,038,302	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	20,739,771				
10 Interest earnings	6,881,834				
11 Dividend earnings	0				

12	Realized capital gains	-10,982,135
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Part K - Expenditure Data for Bureau of Census

Fiscal Year 2009

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	176,736,633	164,621,298	12,115,335	0	0
02 Employee benefits, total	41,852,256	38,901,542	2,950,714	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	90,127,762	90,127,762	0	0	0
Capital outlay:					
05 Construction	47,679,135	47,679,135	0	0	0
06 Equipment purchases	5,694,418	5,694,418	0	0	0
07 Land purchases	207,749	207,749	0	0	0
08 Interest on debt outstanding, all funds & activities	2,352,821				
09 Scholarships/fellowships	44,374,111	44,374,111			

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Part L - Debt and Assets, page 1**Fiscal Year 2009****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	73,905,849
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	2,694,554
04 Long-term debt outstanding at end of fiscal year	71,211,295
05 Short-term debt outstanding at beginning of fiscal year	2,631,342
06 Short-term debt outstanding at end of fiscal year	2,789,711

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Part L - Debt and Assets, page 2

Fiscal Year 2009

Assets

Category

Amount

07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	318,942
08 Total cash and security assets held at end of fiscal year in bond funds	1,667,338
09 Total cash and security assets held at end of fiscal year in all other funds	149,556,459

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Explanation Report

Number	Source	Location	Description	Severity	Accepted
Screen: Assets					
1	Row 32 Column 4	Screen Entry	This number should be greater than zero. Please explain.	Explanation	Yes
Reason:	This is a result of overspent unrestricted plant funds in anticipation of the July 2009 bond issue.				
Screen: Part 2					
2	Row 26 Column 3	Screen Entry	This number should be greater than zero. Please explain.	Explanation	Yes
Reason:	This is due to adverse market conditions during an economic downturn.				