

2017-18 Data

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 minor additions to the 2018-19 collection.

- For GASB institutions, guidance has been added to Part D and Part C to accommodate implementation of GASB Statements 74/75. Please carefully review FAQ #21 and the specified parts' instructions.
- For FASB not-for-profit institutions, [a crosswalk](#) has been developed to provide guidance for FASB Accounting Standard Update 2016-14, Not-for-profit Entities (Topic 950): Presentation of Financial Statements of Not-for-profit Entities.

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 (877) 225-2568 .

Finance - Public Institutions' Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

<input checked="" type="radio"/>	
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Finance - Public Institutions Using GASB Standards

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, 2018.)

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Institution: University of Missouri-Kansas City (178402)

User ID: 29C0011

Part A - Statement of Net Position Page 1

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>	171,786,806	148,207,937
31	Depreciable <u>capital assets</u> , net of depreciation	371,703,962	409,988,159
04	Other noncurrent assets CV=[A05-A31]	174,265,991	171,938,347
05	Total <u>noncurrent assets</u>	545,969,953	581,926,506
06	Total assets CV=(A01+A05)	717,756,759	730,134,443
19	<u>Deferred outflows of resources</u>	0	0
	<u>Liabilities</u>		
07	<u>Long-term debt, current portion</u>	7,712,875	7,266,881
08	Other current liabilities CV=(A09-A07)	48,869,858	49,901,169
09	Total <u>current liabilities</u>	56,582,733	57,168,050
10	<u>Long-term debt</u>	240,452,357	247,941,829
11	Other noncurrent liabilities CV=(A12-A10)	0	0
12	Total <u>noncurrent liabilities</u>	240,452,357	247,941,829
13	Total liabilities CV=(A09+A12)	297,035,090	305,109,879
20	<u>Deferred inflows of resources</u>	242,053	0
	<u>Net Position</u>		
14	<u>Invested in capital assets, net of related debt</u>	123,538,730	154,779,448
15	<u>Restricted-expendable</u>	108,408,694	101,785,395
16	<u>Restricted-nonexpendable</u>	117,117,151	111,800,230
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	71,415,041	56,659,491
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	420,479,616	425,024,564

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 A - Statement of Net Position Page 2

Fiscal Year: July 1, 2017 - June 30, 2018

Line No.	Description	Ending balance	Prior year Ending balance
	<u>Capital Assets</u>		
21	<u>Land and land improvements</u>	17,957,621	17,517,753
22	<u>Infrastructure</u>	57,556,891	57,397,985
23	<u>Buildings</u>	588,263,213	623,318,936
32	Equipment, including art and <u>library collections</u>	95,430,597	96,908,369
27	<u>Construction in progress</u>	26,639,876	12,441,578
	Total for Plant, Prop erty and Equipment CV = (A21+ .. A27)	785,848,198	807,584,621
28	<u>Accumulated depreciation</u>	415,165,968	398,618,194
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.

Part D - Summary of Changes In Net Position

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Part B - Revenues by Source (1)

Fiscal Year: July 1, 2017 - June 30, 2018

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition and fees, after deducting discounts & allowances</u>	142,851,266	141,574,861
	Grants and contracts - operating		
02	Federal operating grants and contracts	17,240,928	20,545,246
03	State operating grants and contracts	4,085,262	5,582,857
04	Local government/private operating grants and contracts	9,123,557	6,795,426
	04a Local government operating grants and contracts	591,968	0
	04b Private operating grants and contracts	8,531,589	6,795,426
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	74,540,634	74,995,364
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	4,564,834	4,537,198
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	15,174,238	15,859,159
09	Total operating revenues		

Part B - Revenues by Source (3)

Part C-1 - Expenses by Functional Classification

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Institution: University of Missouri-Kansas City (178402)

User ID: 29C0011

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2017 - June 30, 2018

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	196,837,112	196,906,445
19-3	<u>Benefits</u>	56,518,585	55,181,176
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	22,157,074	18,485,231
19-5	<u>Depreciation</u>	26,608,800	26,333,568
19-6	<u>Interest</u>	9,445,047	9,732,881
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	80,503,751	90,842,214
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	392,070,369	397,481,515
20-1	<u>12-month Student FTE (from E12 survey)</u>	11,888	12,094
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	32,980	32,866

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 J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2017 - June 30, 2018

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	187,649,610	187,649,610			
02	Sales and services	81,080,590	4,564,834	76,515,756	0	0
03	Federal grants/contracts (excludes Pell Grants)	17,240,928	17,240,928	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	8,612,081	8,612,081	0	0	0
05	State grants and contracts	4,085,262	4,085,262	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	591,968	591,968	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	22,432,794				
10	Interest earnings	5,996,947				
11	Dividend earnings	0				
12	Realized capital gains	8,973,056				

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 for Census Bureau, page 2

Fiscal Year: July 1, 2017 - June 30, 2018

Assets		Amount
Category		
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	272,562,498

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

Prepared by

The name of the preparer is being collected so that we ca

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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 2018.

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	\$142,851,266	43%	\$12,016
State appropriations	\$72,300,420	22%	\$6,082
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$35,465,778	11%	\$2,983
Private gifts, grants, and contracts	\$22,067,615	7%	\$1,856
Investment income	\$17,185,633	5%	\$1,446
Other core revenues	\$41,374,597	12%	\$3,480
Total core revenues	\$331,245,309	100%	\$27,864
Total revenues	\$405,785,943		\$34,134

Total core revenues 42% (tuition and fees, state appropriations, local appropriations, government grants and contracts, private gifts, grants, and contracts, investment income, other core revenues), housing (dormitories), hospital services, and independent operations.

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., book stores, 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

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Total expenses	\$392,070,369		\$32,980
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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), hospital s, and independent operations.

Institution: University