

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022 User ID: 29C0011

Finance 2021-22

2020-21 Data

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year
reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined
in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts
of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help
Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2021-22:

There are no changes to the 2021-22 collection.

Resources:

- To download the survey materials for this component: <u>Survey Materials</u>
- 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 .

IPEDS Data Collection Syste

Institution: University of Missouri-Kansas City (178402)

Finance - Public Institutions' Reporting Standard

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

O 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.

User ID: 29C0011

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

Ο No ۲

Yes

Our may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part A - Statement of Net Position Page 1

User ID: 29C0011

Institution: University of Missouri-Kansas City (178402)

Part A - Statement of Net Position Page 2

	Fiscal Year: July 1, 2020 - June 30, 2021					
Line No.	Description	Ending balance	Prior year Ending balance			
	Capital Assets					
21	Land and land improvements	17,957,621	17,957,621			
22	Infrastructure	60,202,223	58,966,553			
23	Buildings	656,157,715	622,346,715			
32	Equipment, including art and library collections	101,034,676	98,086,748			
27	Construction in progress	11,090,879	35,283,971			
	Total for Plant, Property and Equipment CV = (A21+ A27)	846,443,114	832,641,608			
28	Accumulated depreciation	484,318,606	462,143,849			
33	Intangible assets, net of accumulated amortization	0	0			
34	Other capital assets	3,143,652	1,037,672			

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Part E-1 - Scholarships and Fellowships

Part E-2 - Sources of Discounts and Allowances

		Fiscal Year	: July 1, 2020 - Jur	ne 30, 2021			
		Amount of Source Applied to:					
Line No.	Source of Discounts and Allowances	Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	9,316,802	9,375,889	0	0	9,316,802	9,375,889
13							

Part B - Revenues by Source (2)

Part B - Revenues by Source (3)

Part C-1 - Expenses by Functional Classification

User ID: 29C0011

Institution: University of Missouri-Kansas City (178402)

Part M-1 - Pension Information

Fiscal Year: July 1, 2020 - June 30, 2021					
Line No.	Line No. Description Current year amount			Prior Year amount	
01	Pension expense	~	5,849,774	27,631,083	
02	Net Pension liability	~	37,978,997	126,162,504	
03	Deferred inflows related to pension	~	54,695,128	1,711,108	
04	Deferred outflows related to pension	~	15,050,394	43,337,711	

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Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information

	Fiscal Year: July 1, 2020 - June 30, 2021					
Line No.	Line No. Description Current year amount					
05	OPEB expense	-3,791,262	89,981			
06	Net OPEB liability	k				

Part H - Details of Endowment Net Assets

	Fiscal Year: July 1, 2020 - June 30, 2021						
	Include not or	nly endowment net assets held by the institution, but any assets held by	private foundations affiliated with the i	nstitution.			
Line No.	Value of Endov	wment Net Assets	Market Value	Prior Year Amounts			
01	Value of endow	vment net assets at the beginning of the fiscal year	167,125,774	152,799,604			
02	Value of endow	vment net assets at the end of the fiscal year					

IPEDS Data Collection Syste

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Institution: University of Missouri-Kansas City (178402)

Part N - Financial Health

	Fiscal Year: July 1, 2020 - June 30, 2021		
Line No.	Description (If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	69,088,851	-2,733,271
02	Operating revenues + nonoperating revenues	426,427,995	380,002,145
03	Change in net position	1 31,452,208	33,666,938
04	Net position	361,602,147	468,191,291
05	Expendable net assets	293,108,430	200,662,433
06	Plant-related debt	183,697,536	189,335,155
07	Total expenses	357,339,144	387,130,654

() You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part J - Revenue Data for the Census Bureau

Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021						
Category		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)
02	Employee benefits, total	58,409,688	48,412,325	9,997,363	0	0
03						

Part L - Debt and Assets for Census Bureau, page 2

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 <u>Data Center</u> and sent to your institution's CEO in November 2021.

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 <u>ipedshelp@rti.org</u>.

Revenue Source	Reported valu es	Percent of total core revenues C	ore revenues per FTE enrollment
Tuition and fees	\$146,916,099	32%	\$13,07
State appropriations	\$74,059,988	16%	\$6,59
Local appropriations	\$0	0%	S
Government grants and contracts	\$75,868,607	17%	\$6,75
Private gifts, grants, and contracts	\$44,810,060	10%	\$3,98
Investment income	\$53,704,559	12%	\$4,78
Other core revenues	\$56,932,785	13%	\$5,06
Total core revenues	\$452,292,098	100%	\$40,26

 Total revenues
 N/A
 \$46,202

 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

and independent operations. For institutions institutions.

Core Expenses Image: Core Expenses <t

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Source	Description	Severity	Resolved	Options	
Global Edits					
Perform Edits	You reported \$5,849,774 for Pension expense and \$-3,791,262 for Postemployment Benefits Other than Pension (OPEB) expense. These amounts are also expected to be included in Other Functional Expenses and Deductions in Part C-1. Your current reporting may not be including those expenses in that category based on the reported data in Part C-1 (\$18,390). Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5827)	Fatal	Yes		
Reason	Overridden by administrator. Institution confirms that the data are correct and OPEB/Pension expenses expenses not categorized in the functional classifications. SSR	es are included in	this line in a	addition to other	
Screen: Stateme	ent of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes		
Reason	UMKC has a negative unrestricted position due to the spreads of Pension and OPEB as well as UM S	ystem expenses.	We reporte	d a much larger	