User ID: 29C0011

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.

Does you	r institution in	include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Pu	urpose Financial Statements?
0	No		
•	Yes		
Therefore	, you should v	pox below to provide additional context for the data you have reported above. Context notes will be posted on the C d write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language (e.g., spell out acronyms).	0 0

Part A - Statement of Net Position Page 1

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	<u>Infrastructure</u>	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				



Institution: University of Missouri-Kansas City (178402)	User ID: 29C00
Part E-1 - Scholarships and Fellowships	

Part E-2 - Sources of Discounts and Allowances

		Fiscal Year:	July 1, 2020 - Jun	e 30, 2021			
				Amount of Source A	Applied to:		
Line No.	Source of Discounts and Allowances	Tuition and fees allowand		Auxiliary enterprise allowanc		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	9,375,88
13							

Institution: University of Missouri-Kansas City (178402)

Part B - Revenues by Source (1)

User ID: 29C0011

Part B - Revenues	by	Source	(2)
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Part B - Revenues by Source (3)

Institution: University of Missouri-Kansas City (178402)				
	Part C-1 - Expenses by Functional Classification			

Part M-1 - Pension Information

	Fiscal Year: July 1, 2020 - June 30, 2021					
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		



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 only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.						
Line No.	Value of Endov	vment Net Assets	Market Value	Prior Year Amounts			
01	Value of endow	ment net assets at the beginning of the fiscal year	167,125,774	152,799,604			
02	Value of endow	ment net assets at the end of the fiscal year					

User ID: 29C0011

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 ye	ear 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	~	131,452,208	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 note: Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation)	
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								

Institution: University of Missouri-Kansas City (178402) Part L - Debt and Assets for Census Bureau, page 1				

Institution: University of Missouri-Kansas City (178402) Part L - Debt and Assets for Census Bureau, page 2				

Institution: University of Missouri-Kansas City (178402)	User ID: 29C0011
Prepared by	

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 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 ipedshelp@rti.org.

Revenue Source	Reported valu es	Percent of total core revenues C	Core revenues per FTE enrollment
Tuition and fees	\$146,916,099	32%	\$13,079
State appropriations	\$74,059,988	16%	\$6,593
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$75,868,607	17%	\$6,754
Private gifts, grants, and contracts	\$44,810,060	10%	\$3,989
Investment income	\$53,704,559	12%	\$4,781
Other core revenues	\$56,932,785	13%	\$5,068
Total core revenues	\$452,292,098	100%	\$40,265
Total revenues	\$518,992,308	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 institutions.

Edit Report

Finance

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