2019-20 Data

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.2021

## Finance - Public Institutions Using GASB Standards

#### General Information: GASB-Reporting Institutions (aligned form)

#### Reporting Reminder:

- 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, 2020.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2019
And ending: month/year (MMYYYY)	Month: 6	Year: 2020

#### 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.)

- Output Unqualified
- O **1** Qualified (Explain in box below)
- O Don't know OR in progress (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
- O Governmental Activities
- O Governmental Activities with Business-Type Activities

#### 4. Intercollegiate Athletics

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

Part A - Statement of Net Position Page 1

Part E-1 - Scholarships and Fellowships

## Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2019 - June 30, 2020					
		Amount of Source Applied to:			
Line No. Source of Discounts and Allowances		Tuition and fees discounts & allowances	Auxiliary enterprises discounts & allowances	Total discounts & allowances	
12	Pell grants (federal)	9,375,889	0	9,375,889	
13	Other federal grants (Do NOT include FDSL amounts)				

# Part B - Revenues by Source (1)

Part C-1 - Expenses by Functional Classification

## Part M-1 - Pension Information

#### User ID: 29C0011

Fiscal Year: July 1, 2019 - June 30, 2020					
Line No. Description		Current year amount	Prior Year amount		
01	Pension expense	27,631,083			
02	Net Pension liability	126,162,504			
03	Deferred inflows related to pension	1,711,108			
04	Deferred outflows related to pension	43,337,711			

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

Fiscal Year: July 1, 2019 - June 30, 2020					
Line No.	Line No. Description Current year amount		Prior Year amount		
05	OPEB expense	89,981			
06	Net OPEB liability	41,797,198			
07	Deferred inflows related to OPEB	12,139,194			
08	Deferred outflows related to OPEB	2,611,448			

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2019 - June 30, 2020					
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 Endo	wment Net Assets	Market Value	Prior Year Amounts	
01	Value of endo	wment net assets at the beginning of the fiscal year	152,799,604	151,228,776	
02 Value of endowment net assets at the end		wment net assets at the end of the fiscal year	167,125,774	152,799,604	
03	Change in val <b>CV</b> =[H02-H01	ue of endowment net assets ]	14,326,170		
	03a	New gifts and additions	711,293		
	03b	Endowment net investment return	2,022,699		
	03c	Spending distribution for current use	-8,279,803		
03d		Other <b>CV</b> =[H03-(H03a+H03b+H03c)]	19,871,981		

## Part N - Financial Health

Fiscal Year: July 1, 2019 - June 30, 2020				
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 FASB component unit.)			

# Part K - Expenditure Data for the Census Bureau

Part L - Debt and Assets for Census Bureau, page 1

	Fiscal Year: July 1, 2019 - June 30, 2020						
Debt	Debt						
Category Amount							
01	Long-term debt outstanding at beginning of fiscal year	215,219,593					
02	Long-term debt issued during fiscal year	0					
03	Long-term debt retired during fiscal year	25,941,409					
04	Long-term debt outstanding at end of fiscal year	189,278,184					
05 Short-term debt outstanding at beginning of fiscal year		0					
06 Short-term debt outstanding at end of fiscal year							

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

Fiscal Year: July 1, 2019 - June 30, 2020					
Assets					
Category		Amount			
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	277,694,648			

You may use the box below to provide additional context for the

#### 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,

Edit Report

## Finance

Source	Description	Severity	Resolved	Options		
Screen: Statement 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	Adjusted for Pension and OPEB portion now spread to the Kansas City campus from System Office.					
Screen: Changes to Net Position						