Tuition allocations for a fiscal year would be based on:

- End-of-term student credit hours for the three most recent academic terms (e.g., Spring 2007, Summer 2007, and Fall 2007). However, adjustments may be made to these figures consistent with a specific new program or enrollment growth plan presented by a Dean, to the extent projected increases are based on reasonable assumptions. All data will be adjusted to actual as of fiscal year-end, with dollar adjustments made to each School/College during the first quarter of the following fiscal year.

- The official source for student credit hour data, namely, the UMKC Office of Institutional Research, Assessment & Planning.

The student credit hour information provided is for the calendar, rather than fiscal, year and initially includes Spring 2007, Summer 2007, and Fall 2007 terms.

- Student credit hours and flat-fee professional school tuition amounts (where appropriate), excluding:
  - All continuing education offerings (various campus CE providers)
  - Dual high-school-credit students (College of Arts & Sciences)
  - PACE courses (College of Arts & Sciences)
  - The Executive MBA (Bloch School of Business and Public Administration)
  - UM-C Pharmacy program (School of Pharmacy)
  - Applied Language Institute (College of Arts & Sciences)¹
  - Study abroad offerings currently run in a similar format to continuing education courses (various schools)

Note: Parenthetical notations indicate the unit that receives the funds.

- A student’s proper billing residency status

Scholarships and waivers included in the Central Scholarship and Financial Aid Budget and directly traceable to an academic unit would be:

- Borne 100% by the “home” unit of the student who receives the award, with the amounts charged based on end-of-term figures for the three most recent academic terms (e.g., Spring 2007, Summer 2007, and Fall 2007). If necessary, data will be adjusted to actual as of fiscal year-end, with dollar adjustments made to each School/College during the first quarter of the following fiscal year.

¹ Special arrangements with Penn Valley Community College are under review.
Academic Units Providing Courses to Their Own Students:

- For courses offered by the Schools of Dentistry, Medicine, Pharmacy, and Law, the instruction provider (i.e., the “home” academic unit) will receive 100% of the professional tuition generated.

- For courses offered by other academic units not mentioned above, the instruction provider (i.e., the “home” academic unit) will receive 100% of the tuition generated at the current applicable undergraduate or graduate per-hour tuition rates.

Academic Units Providing Courses to Students from Other Units:

- For undergraduate, graduate, and professional courses offered to “non-home” students, the instruction provider will receive 80% of the tuition generated, computed by using appropriate credit hours and the current undergraduate tuition rate. Thus, under this policy the mathematical difference between the total tuition charged for the course and 80% of the undergraduate tuition is retained by/credited to the student's "home" academic unit.

- Exception to the above: For students who are housed in the School of Graduate Studies and taught elsewhere (e.g., the IPh.D. students), the instruction provider will receive 100% of the applicable (in the vast majority of cases, graduate) tuition generated.

Special Rule for Visiting Students

- For students who are classified as “visiting students” to UMKC (typically during the Summer term), the instruction provider will receive 100% of the applicable undergraduate, graduate, or professional tuition generated.

The above guidelines are intended to capture the vast majority of tuition cases that arise. For individual exceptions and/or problem cases, the affected academic-unit deans are granted the flexibility to work out other acceptable arrangements with the Provost. Items that would often fall in this category include study-abroad situations, cross-listed/interdisciplinary courses where instructors are from multiple units, and the proper identification of “home” units when students have double majors or are pursuing multiple degrees.
EXAMPLES OF SCHOLARSHIP AND TUITION ACCOUNTING

Scholarships:

Example: Assume that a student in the School of Medicine receives a scholarship that covers 100% of all tuition and fees, and that same student takes a three-credit-hour course in the School of Biological Sciences (SBS). Medicine would pick up the entire cost of the scholarship; SBS would receive 80% of the tuition, computed as follows: Current undergraduate tuition rate per hour x 3 x 80%.

Tuition Attribution:

Note: The examples listed below assume the following simplified tuition rates:

- Undergraduate: $250 per credit hour
- Graduate: $300 per credit hour
- Dentistry: $10,000 per student

Example 1: Undergraduate Tuition

- Bloch undergraduates take 10 hours of coursework in Bloch. Bloch is credited for (i.e., “receives”) $2,500 (10 x $250).
- Bloch undergraduates take 7 hours of coursework in Bloch and 3 in the College.
  - Bloch “receives” $1,750 (7 x $250) for its own students and $150 for the students taking coursework in the College (3 x $250 x 20%). The College “receives” $600 (3 x $250 x 80%). This could be figured alternatively as follows:
    - Bloch “receives” $1,750 (7 x $250) for instruction to its own students. Bloch also “receives” $750 for the Bloch students who take coursework in the College (3 x $250) and then “gives” 80% of this latter amount, or $600 to the College.

Example 2: Graduate Tuition

- Bloch graduate students take 10 hours of coursework in Bloch. Bloch “receives” $3,000 (10 x $300).
- Bloch graduate students take 7 hours of coursework in Bloch and 3 in the College.
  - Bloch “receives” $2,100 (7 x $300) for instruction to its own students. Bloch also “receives” $900 for the Bloch students who take coursework in the College (3 x $300) and then “gives” the College $600 (3 x $250 x 80%). Note that the undergraduate tuition rate is used to figure the amount earned by the non-home instruction provider. Thus, based on the rates used in this example, the $900 of tuition related to coursework in the College is split 2/3 for the College and 1/3 for Bloch.

Example 3: Professional School Tuition

- Ten dental students pay $10,000 each and take an average of 18 hours per semester. If all coursework is provided by Dentistry, Dentistry will keep the entire $100,000.
- Assume the example above except that the School of Biological Sciences (SBS) provides 20 hours of instruction. Dentistry is credited for the initial $100,000 and then “gives” SBS $4,000 (20 x $250 x 80%). Note that the undergraduate tuition rate is used to figure the amount earned by the non-home instruction provider.
EXAMPLES OF SCHOLARSHIP AND TUITION ACCOUNTING

Example 1: Central Operating Funded Scholarship

If a Nursing student is a resident of the state of Missouri, that student will currently pay a $235.90 educational fee per student credit hour. If that same student receives a scholarship traditionally treated as a GRA item such as the Chancellor's Scholarship, the scholarship would reduce the amount the student actually has to pay as well as the School's net tuition revenue.

If the student is taking 12 hours and is receiving a $500 scholarship, the gross and net tuition would look like this:

12 hours times $235.90 equals gross tuition of $2,830.80
Chancellor's Scholarship for the School of Nursing is $500
Student would be obligated to pay the remaining net amount of $2,330.80

Thus, the School of Nursing would be credited with the gross tuition amount of $2,830.80. Nursing would also be charged for the $500 scholarship, which would result in the School experiencing net revenue of $2,330.80.

Example 2: Central Operating Fund Waiver

If a Nursing student is a resident of the state of Ohio, that student will currently pay a $591.10 educational fee per student credit hour. If that same student receives a waiver such as the Non-Resident Fee Waiver, the waiver would reduce the amount the student actually has to pay as well as the School's net tuition revenue.

If the student is taking 12 hours and has the non-resident portion of his or her tuition waived, the gross and net tuition would look like this:

12 hours times $591.10 equals gross tuition of $7,093.20
Non-resident portion that is waived equals $4,262.40
Student would be obligated to pay the remaining net amount of $2,830.80

Thus, the School of Nursing would be credited with the gross tuition amount of $7,093.20. Nursing would also be charged $4,262.40 for the waiver, which would result in the School experiencing net revenue of $2,830.80.

Example 3: Restricted-Gift Funded Scholarship

If a Nursing student is a resident of the state of Missouri, that student will currently pay a $235.90 educational fee per student credit hour. If that same student receives a restricted-gift funded scholarship, such as the Endowed Nursing Student Award, the scholarship would reduce the amount the student actually has to pay as well as the School's Restricted Gifts Account.

If the student is taking 12 hours and is receiving a $500 restricted-gift funded scholarship, the related accounting would look like this:

12 hours times $235.90 equals gross tuition of $2,830.80
Restricted Endowed Nursing Scholarship for the School of Nursing is $500
Student would be obligated to pay the remaining net amount of $2,330.80

Thus, the School of Nursing would be credited with the gross tuition amount of $2,830.80 and would also have a $500 reduction in its Restricted Gifts Account. Nursing would therefore experience a $2,330.80 "net" on these transactions. (Note: Two

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2 A current list of scholarships can be obtained from Student Affairs.
separate funds are involved in this example: Operating and Restricted Gifts.) Should the scholarship arise from gifts or endowments external to the academic unit, the academic unit would be credited with the same gross tuition as above.