

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025
User ID: P1783871

Finance 2022-23

Institution: Missouri Western State University (178387)

User ID: P1783871

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.

Changes in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

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**.

Institution: Missouri Western State University (178387)

User ID: P1783871

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
- ☐ 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.

Institution: Missouri Western State University (178387)

User ID: P1783871

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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2022"/>

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.)

- ☒ Unqualified
- ☐  Qualified (Explain in box below)
- ☐ 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
- ☐ Governmental Activities
- ☐ Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- ☐ No
- ☒ Yes - answer part a and b below
- a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- ☒ Auxiliary enterprises
- ☐ Student services
- ☐ Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?


- ☐ No
- ☒ Yes - select category(s) where these revenues are included [check all that apply]
- ☐ Sales and services of educational activities
- ☒ Sales and services of auxiliary enterprises
- ☐ Other (specify in box below)

5. Endowment AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets?

- ☐ No
- ☒ Yes - (report endowment assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☐ No
☒  Yes

7. Postemployment Benefits Other than Pension (OPEB)

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

- ☐ No
☒ Yes


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Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2021 - June 30, 2022

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
Assets			
01	Total <u>current assets</u>	18,018,108	18,076,948
31	Depreciable <u>capital assets</u> , net of depreciation	121,529,490	115,529,599
04	Other noncurrent assets CV=[A05-A31]	0	0
05	Total <u>noncurrent assets</u>	121,529,490	115,529,599
06	Total assets CV=(A01+A05)	139,547,598	133,606,547
19	<u>Deferred outflows of resources</u>	8,833,564	9,669,544
Liabilities			
07	<u>Long-term debt, current portion</u>	2,859,733	2,777,132
08	Other current liabilities CV=(A09-A07)	5,681,090	6,840,736
09	Total <u>current liabilities</u>	8,540,823	9,617,868
10	<u>Long-term debt</u>	39,930,853	42,784,636
11	Other noncurrent liabilities CV=(A12-A10)	49,114,411	62,899,703
12	Total <u>noncurrent liabilities</u>	89,045,264	105,684,339
13	Total liabilities CV=(A09+A12)	97,586,087	115,302,207
20	<u>Deferred inflows of resources</u>	15,649,268	4,760,715
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	79,353,876	70,325,296
15	<u>Restricted-expendable</u>	541,880	918,224
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -44,749,949	-48,030,351
18	Net position CV=[(A06+A19)-(A13+A20)]	35,145,807	23,213,169

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Institution: Missouri Western State University (178387)

User ID: P1783871

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	16,677,217	13,707,921
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	188,058,942	183,551,144
32	Equipment, including art and <u>library collections</u>	25,068,331	24,444,369
27	<u>Construction in progress</u>	1,796,422	1,128,256
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	231,600,912	222,831,690
28	<u>Accumulated depreciation</u>	110,071,422	107,302,091
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0



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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022

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.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	80,407,567	73,478,867
02	Total expenses and deductions for this institution AND all of its child institutions	68,474,930	66,456,047
03	Change in net position during year CV=(D01-D02)	11,932,637	7,022,820
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	23,213,169	16,190,349
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	1	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	35,145,807	23,213,169



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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	5,925,686	6,872,643
02	Other federal grants (Do NOT include FDSL amounts).	<input checked="" type="checkbox"/> 6,147,196	2,182,470
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	11,481,987	11,275,289
07	Total revenue that funds scholarships and fellowships	23,554,869	20,330,402
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	9,115,951	11,100,244
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,348,199	3,065,631
10	Total discounts and allowances CV=(E08+E09)	11,464,150	14,165,875
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	12,090,719	6,164,527

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		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)	<input checked="" type="checkbox"/> <input type="text" value="0"/>	6,872,643	<input type="text" value="0"/>	0	0	6,872,643
13	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="9,115,951"/>	2,182,470	<input type="text" value="2,348,199"/>	0	11,464,150	2,182,470
14	Grants by state government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
15	Grants by local government	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
16	Endowments and gifts	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	0	2,045,131	0	3,065,631	0	5,110,762
18	Total (from Part E1 line 8, 9 and 10)	9,115,951	11,100,244	2,348,199	3,065,631	11,464,150	14,165,875

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Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	21,388,982	21,526,394
Grants and contracts - operating			
02	Federal operating grants and contracts	262,958	238,910
03	State operating grants and contracts	38,769	161,073
04	Local government/private operating grants and contracts	0	0
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	0	0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	7,776,378	7,237,414
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	370,148	375,507
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	417,972	329,910
09	Total operating revenues	30,255,207	29,869,208

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Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	22,377,788	19,653,666
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	21,138,652	12,571,868
14	State nonoperating grants	457,215	4,454,783
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	2,745,011	4,200,625
17	<u>Investment income</u>	273,205	271,792
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	46,991,871	41,152,734
27	Total operating and nonoperating revenues CV=[B19+B09]	77,247,078	71,021,942
28	<u>12-month Student FTE from E12</u>	2,969	3,405
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,018	20,858

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Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	2,599,046	0
21	<u>Capital grants and gifts</u>	561,443	2,456,925
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues and additions CV =[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV =[B25-(B9+B19)]	3,160,489	2,456,925
25	Total all revenues and other additions	80,407,567	73,478,867



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Part C-1 - Expenses and Other Deductions by Functional Classification


Fiscal Year: July 1, 2021 - June 30, 2022

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	17,427,722	20,570,956	10,770,336	12,688,147
02	<u>Research</u>	399,119	281,981	265,737	147,259
03	<u>Public service</u>	897,783	889,428	403,769	398,926
05	<u>Academic support</u>	9,466,196	9,005,453	4,718,828	4,774,974
06	<u>Student services</u>	4,562,129	5,277,746	2,356,806	2,471,589
07	<u>Institutional support</u>	9,328,531	7,927,727	3,682,832	3,412,848
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	12,090,719	6,164,527		
11	<u>Auxiliary enterprises</u>	14,302,731	13,139,554	2,956,067	2,761,951
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	0	3,198,675	0	0
19	Total expenses and deductions	68,474,930	66,456,047	25,154,375	26,655,694


Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	25,154,375	26,655,694
19-3	Benefits	6,402,553	12,575,392
19-4	Operation and Maintenance of Plant (as a natural expense).	4,754,061	6,216,518
19-5	Depreciation	6,027,436	5,582,021
19-6	Interest	1,802,962	1,888,402
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	24,333,543	13,538,020
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	68,474,930	66,456,047
20-1	12-month Student FTE (from E12 survey).	2,969	3,405
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	23,063	19,517

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Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	-2,319,029	3,170,458
02	Net Pension liability		46,559,543	60,345,221
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	15,263,696	4,686,245
04	Deferred outflows related to pension		7,779,986	8,669,186

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

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense		18,405	28,217
06	Net OPEB liability		1,121,845	1,286,460
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	385,572	74,470
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	286,250	158,168

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022			
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 Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	41,437,900	35,017,589
02	Value of endowment net assets at the end of the fiscal year	34,756,187	41,437,900
03	Change in value of endowment net assets CV=[H02-H01]	-6,681,713	6,420,311
03a	New gifts and additions	207,297	2,472,802
03b	Endowment net investment return	795,315	673,484
03c	Spending distribution for current use	0	0
03d	Other CV=[H03-(H03a+H03b+H03c)]	-7,684,325	3,274,025

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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description <i>(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.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	75,122,380	69,128,908
02	Operating revenues + nonoperating revenues	77,247,078	73,478,867
03	Change in net position	<input checked="" type="checkbox"/> 11,932,637	7,022,820
04	Net position	<input checked="" type="checkbox"/> 35,145,806	23,213,169
05	Expendable net assets	-40,008,636	-43,720,883
06	Plant-related debt	<input checked="" type="checkbox"/> 42,790,586	356,474
07	Total expenses	68,474,930	66,456,047

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022

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	30,504,933	30,504,933			
02	Sales and services	10,860,987	736,410	10,124,577	0	0
03	Federal grants/contracts (excludes Pell Grants)	15,475,924	15,475,924	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	22,377,788	22,377,788	0	0	0
05	State grants and contracts	457,215	457,215	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	0	0	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	5,905,500				
10	Interest earnings	273,208				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	0				


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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
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	8,703,177	<input type="text" value="7,583,408"/>	<input type="text" value="1,119,769"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
03	Payment to state retirement funds (may be included in line 02 above)	3,781,195	<input type="text" value="3,234,963"/>	<input type="text" value="546,232"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
04	Current expenditures including salaries	48,232,077	<input type="text" value="38,384,764"/>	<input type="text" value="9,847,313"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Capital outlays						
05	Construction	7,835,317	<input type="text" value="7,169,371"/>	<input type="text" value="665,946"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
06	Equipment purchases	865,136	<input type="text" value="563,532"/>	<input type="text" value="301,604"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Land purchases	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Interest on debt outstanding, all funds and activities	<input type="text" value="1,802,962"/>				

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

Fiscal Year: July 1, 2021 - June 30, 2022			
Debt			
		Category	Amount
01		Long-term debt outstanding at beginning of fiscal year	45,561,768
02		Long-term debt issued during fiscal year	0
03		Long-term debt retired during fiscal year	2,783,096
04		Long-term debt outstanding at end of fiscal year	42,790,586
05		Short-term debt outstanding at beginning of fiscal year	0
06		Short-term debt outstanding at end of fiscal year	0

 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 L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
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		300,000
09	Total cash and security assets held at end of fiscal year in all other funds		13,952,668

 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).

Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:					
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name: <input type="text" value="Letha Nold"/>					
Email: <input type="text" value="lnold@missouriwestern.edu"/>					

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text" value="1.00"/>	Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="13.00"/> hours	<input type="text" value="25.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="5.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: Missouri Western State University (178387)

User ID: P1783871

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 2023.

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	\$21,388,982	29%	\$7,204
State appropriations	\$22,377,788	31%	\$7,537
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$21,897,594	30%	\$7,375
Private gifts, grants, and contracts	\$2,745,011	4%	\$925
Investment income	\$273,205	0%	\$92
Other core revenues	\$3,948,609	5%	\$1,330
Total core revenues	\$72,631,189	100%	\$24,463
Total revenues	\$80,407,567	N/A	\$27,082
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.			

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$17,427,722	32%	\$5,870
Research	\$399,119	1%	\$134
Public service	\$897,783	2%	\$302
Academic support	\$9,466,196	17%	\$3,188
Institutional support	\$9,328,531	17%	\$3,142
Student services	\$4,562,129	8%	\$1,537
Other core expenses	\$12,090,719	22%	\$4,072
Total core expenses	\$54,172,199	100%	\$18,246
Total expenses	\$68,474,930	N/A	\$23,063
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), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.			

Calculated value	
	Calculated value
FTE enrollment	2,969
The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.	

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	Line 11 (Other non-current liabilities includes our "Pension Liability, Net" entry as a result of the implementation of GASB 68 which causes line 17 to be less than zero.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 1,091,235 and 3,273,705 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University received \$5,885,256 in Covid-19 Education Stabilization Fund/Student Aid monies for FY22.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 3,436,322 and 10,308,964 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The prior year numbers were allocated incorrectly. The keyholder for MWSU revised line 12 for 2021-22 to be zero.			
Screen Entry	The amount reported is outside the expected range of between 1,091,235 and 3,273,705 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The Prior year numbers were allocated incorrectly. The keyholder for MWSU revised line 13 to be \$11,100,244 for 2021-22 for tuition and fees discounts allowances and \$3,065,631 for line 13 for Auxiliary enterprises discounts allowances.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 3,046,060 and 6,326,430 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Line 03 is the total amount of deferred inflows related to pension entries as a result of GASB 68.			
Screen Entry	The amount reported is outside the expected range of between 2,060,798 and 4,280,118 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Line 01 is the total amount of pension expense as a result of GASB 68 entries.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 48,406 and 100,534 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Line 07 is the total amount of deferred inflows related to OPEB as a result of GASB 68.			
Screen Entry	The amount reported is outside the expected range of between 102,810 and 213,526 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Line 08 is the total amount of deferred outflows related to OPEB as a result of GASB 68.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 3,511,410 and 10,534,230 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The University's change in net position was due to both Covid Relief funds and GASB 68 entries.			
Screen Entry	The amount reported is outside the expected range of between 11,606,585 and 34,819,753 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Net position increased by 11.9 million from fiscal year 2021 to fiscal year 2022 due to Institutional Covid-19 funds from the government, the result of a financial crisis plan still being implemented in FY22, and the GASB 68 entries required by the State.			

Screen Entry	The amount reported is outside the expected range of between 178,237 and 534,711 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year's total was reported incorrectly.			