

# IPEDS 2023-24 Data Collection System

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OMB NO. 1850-0582 v.32 : Approval Expires 8/31/2025  
User ID: P1783871

## Finance 2023-24

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 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

#### 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)

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2023"/>

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
- i** 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 Assets

Does 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
- i** 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, 2022 - June 30, 2023			
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
<b>Assets</b>			
01	Total <u>current assets</u>	16,281,948	18,018,108
31	Depreciable <u>capital assets</u> , net of depreciation	119,721,689	121,529,490
04	Other noncurrent assets CV=[A05-A31]	0	0
05	Total <u>noncurrent assets</u>	119,721,689	121,529,490
06	<b>Total assets</b> CV=(A01+A05)	<b>136,003,637</b>	<b>139,547,598</b>
19	<u>Deferred outflows of resources</u>	10,759,504	8,833,564
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	3,431,994	2,859,733
08	Other current liabilities CV=(A09-A07)	6,521,901	5,681,090
09	Total <u>current liabilities</u>	9,953,895	8,540,823
10	<u>Long-term debt</u>	37,698,698	39,930,853
11	Other noncurrent liabilities CV=(A12-A10)	59,830,297	49,114,411
12	Total <u>noncurrent liabilities</u>	97,528,995	89,045,264
13	<b>Total liabilities</b> CV=(A09+A12)	<b>107,482,890</b>	<b>97,586,087</b>
20	<u>Deferred inflows of resources</u>	3,718,690	15,649,268
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	79,336,801	79,353,876
15	<u>Restricted-expendable</u>	541,881	541,880
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -44,317,121	-44,749,949
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>35,561,561</b>	<b>35,145,807</b>

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	17,232,940	16,677,217
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	191,327,264	188,058,942
32	Equipment, including art and <u>library collections</u>	25,281,962	25,068,331
27	<u>Construction in progress</u>	587,595	1,796,422
	<b>Total for Plant, Property and Equipment</b> CV = (A21+ .. A27)	<b>234,429,761</b>	<b>231,600,912</b>
28	<u>Accumulated depreciation</u>	115,821,200	110,071,422
33	Intangible assets, net of accumulated amortization	1,113,128	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2022 - June 30, 2023			
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 <b>AND all of its child institutions</b>	64,631,608	80,407,567
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	64,259,682	68,474,930
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>371,926</b>	<b>11,932,637</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	35,145,807	23,213,169
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	<b>43,828</b>	<b>1</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	35,561,561	35,145,807

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	5,517,568	5,925,686
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 326,826	6,147,196
03	<u>Grants by state government</u>	0	0
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	0	0
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	12,603,498	11,481,987
07	Total revenue that funds scholarships and fellowships	18,447,892	23,554,869
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	10,229,405	9,115,951
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	3,664,255	2,348,199
10	Total discounts and allowances CV=(E08+E09)	13,893,660	11,464,150
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) <b>This amount will be carried forward to C10 of the expense section.</b>	4,554,232	12,090,719

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023							
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)	0	0	0	0	0	0
13	Other federal grants (Do NOT include FDSL amounts)	10,229,405	9,115,951	<input checked="" type="checkbox"/> 3,664,255	2,348,199	13,893,660	11,464,150
14	Grants by state government		0		0	0	0
15	Grants by local government		0		0	0	0
16	Endowments and gifts		0		0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	0	0	0	0	0	0
18	Total (from Part E1 line 8, 9 and 10)	10,229,405	9,115,951	3,664,255	2,348,199	13,893,660	11,464,150

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts &amp; allowances</u>	20,556,304	21,388,982
Grants and contracts - operating			
02	Federal operating grants and contracts	300,394	262,958
03	State operating grants and contracts	35,267	38,769
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, after deducting discounts and allowances</u>	5,541,608	7,776,378
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	359,593	370,148
07	<u>Independent operations</u>	0	0
08	Other sources - operating <b>CV=[B09-(B01+ ....+B07)]</b>	<b>1,370,086</b>	<b>417,972</b>
09	Total operating revenues	28,163,252	30,255,207

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
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>	23,586,189	22,377,788
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	6,867,708	21,138,652
14	State nonoperating grants	62,470	457,215
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,592,855	2,745,011
17	<u>Investment income</u>	588,746	273,205
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	0	0
19	Total nonoperating revenues	35,697,968	46,991,871
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	63,861,220	77,247,078
28	<u>12-month Student FTE from E12</u>	2,693	2,969
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	23,714	26,018

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	262,085	2,599,046
21	<u>Capital grants and gifts</u>	508,303	561,443
22	<u>Additions to permanent endowments</u>		0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	770,388	3,160,489
25	Total all revenues and other additions	64,631,608	80,407,567


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

Fiscal Year: July 1, 2022 - June 30, 2023					
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>	17,002,080	17,427,722	10,943,251	10,770,336
02	<u>Research</u>	431,135	399,119	300,027	265,737
03	<u>Public service</u>	853,543	897,783	341,306	403,769
05	<u>Academic support</u>	9,272,871	9,466,196	4,700,887	4,718,828
06	<u>Student services</u>	5,077,721	4,562,129	2,463,690	2,356,806
07	<u>Institutional support</u>	11,450,104	9,328,531	4,974,286	3,682,832
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	4,554,232	12,090,719		
11	<u>Auxiliary enterprises</u>	15,617,996	14,302,731	3,149,592	2,956,067
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	0	0	0
19	<b>Total expenses and deductions</b>	64,259,682	68,474,930	26,873,039	25,154,375


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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1, Column 2 line 19)	26,873,039	25,154,375
19-3	<u>Benefits</u>	7,570,172	6,402,553
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	5,581,062	4,754,061
19-5	<u>Depreciation</u>	7,077,104	6,027,436
19-6	<u>Interest</u>	1,715,886	1,802,962
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	15,442,419	24,333,543
19-1	<b>Total Expenses and Deductions</b> <b>(from Part C-1, Line 19)</b>	64,259,682	68,474,930
20-1	<u>12-month Student FTE</u> (from E12 survey)	2,693	2,969
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>23,862</b>	<b>23,063</b>

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Part M-1 - Pension Information

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input type="text" value="-2,655,630"/>	-2,319,029
02	Net Pension liability	<input type="text" value="57,803,571"/>	46,559,543
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="3,394,096"/>	15,263,696
04	Deferred outflows related to pension	<input type="text" value="9,810,046"/>	7,779,986

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


Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/> <input type="text" value="5,510"/>	18,405
06	Net OPEB liability	<input type="text" value="1,159,075"/>	1,121,845
07	Deferred inflows related to OPEB	<input type="text" value="324,594"/>	385,572
08	Deferred outflows related to OPEB	<input type="text" value="256,992"/>	286,250

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023			
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	34,756,187	41,437,900
02	Value of endowment net assets at the end of the fiscal year	36,657,605	34,756,187
03	Change in value of endowment net assets CV=[H02-H01]	1,901,418	-6,681,713
03a	New gifts and additions	172,545	207,297
03b	Endowment net investment return	837,285	795,315
03c	Spending distribution for current use	0	0
03d	Other CV=[H03-(H03a+H03b+H03c)]	891,588	-7,684,325

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Part N - Financial Health

Fiscal Year: July 1, 2022 - June 30, 2023			
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)	61,667,664	75,122,380
02	Operating revenues + nonoperating revenues	63,861,220	77,247,078
03	Change in net position	<input checked="" type="checkbox"/> 371,926	11,932,637
04	Net position	35,561,560	35,145,806
05	Expendable net assets	-43,775,242	-40,008,636
06	Plant-related debt	41,130,692	42,790,586
07	Total expenses	64,259,682	68,474,930

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023					
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	30,785,709	30,785,709			
02 Sales and services	10,874,273	1,668,410	9,205,863	0	
03 Federal grants/contracts (excludes Pell Grants)	1,650,534	1,650,534			
Revenue from the state government:					
04 State appropriations, current & capital	23,586,189	23,586,189			
05 State grants and contracts	97,737	97,737			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	0				
08 Receipts from property and non-property taxes					
09 Gifts and private grants, NOT including capital grants	5,363,243				
10 Interest earnings	588,746				
11 <u>Dividend earnings</u>					
12 <u>Realized capital gains</u>					

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023						
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	10,220,295	8,879,972	1,340,323		
03	Payment to state retirement funds (may be included in line 02 above)	4,626,174	3,939,106	687,068		
04	Current expenditures <b>including</b> salaries	50,434,790	38,420,884	12,013,906		
<b>Capital outlays</b>						
05	Construction	1,999,129	479,294	1,519,835		
06	Equipment purchases	1,456,139	852,998	603,141		
07	Land purchases	0	0			
08	Interest on debt outstanding, all funds and activities	1,715,886				

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


Fiscal Year: July 1, 2022 - June 30, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	42,790,586
02	Long-term debt issued during fiscal year	1,741,047
03	Long-term debt retired during fiscal year	3,400,941
04	Long-term debt outstanding at end of fiscal year	41,130,692
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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Long-term debt outstanding at the beginning of fiscal year for FY23 was changed due to restated Financial Statements as a result of GASB 96. The ending balance from FY22 was \$42,790,586 and the restated amount is \$43,329,253.

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="300,000"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="10,539,263"/>

 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:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

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?  
*Exclude the hours spent collecting data for state and other reporting purposes.*

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="10.00"/> hours	<input type="text" value="22.50"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="2.00"/> 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 Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

Please review your data for accuracy. If you have questions about the data displayed below or after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	20,556,304	35	7,633
State appropriations	23,586,189	40	8,758
Local appropriations	0	0	0
Government grants and contracts	7,265,839	12	2,698
Private gifts, grants, and contracts	4,592,855	8	1,705
Investment income	588,746	1	219
Other core revenues	2,500,067	4	928
Total core revenues	59,090,000	100	21,942
<b>Total revenues</b>	64,631,608	N/A	24,000

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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	17,002,080	35	6,313
Research	431,135	1	160
Public service	853,543	2	317
Academic support	9,272,871	19	3,443
Institutional support	11,450,104	24	4,252
Student services	5,077,721	10	1,886
Other core expenses	4,554,232	9	1,691
Total core expenses	48,641,686	100	18,062
<b>Total expenses</b>	64,259,682	N/A	23,862

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	
FTE enrollment	2,693

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
<b>Screen: Statement of net position (1)</b>				
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.			
<b>Screen: Scholarships &amp; Fellowships</b>				
Screen Entry	The amount reported is outside the expected range of between 3,073,598 and 9,220,794 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	FY22 included \$5,885,256 in Covid-19 Education Stabilization fund/Student monies.			
<b>Screen: Sources of Discounts and Allowances</b>				
Screen Entry	The amount reported is outside the expected range of between 1,174,100 and 3,522,298 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is the amount of scholarships and discounts distributed to Auxiliary.			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 9,921,403 and 20,605,989 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 entries.			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported is outside the expected range of between 11,964 and 24,846 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Line 05 is the total amount of OPEB expense as a result of GASB 68 entries.			
<b>Screen: Financial Health</b>				
Screen Entry	The amount reported is outside the expected range of between 5,966,319 and 17,898,955 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The total in FY23 was lower due to both the depletion of Covid Relief Funds from prior years and GASB 68 entries.			