

IPEDS

2024-25
Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.33 : Approval Expires 8/31/2027
User ID: P1783871

Finance 2024-25

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 to reporting:

No changes for the 2024-25 data collection period.

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.

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, 2024.)

Beginning: month/year (MMYYYY)	Month: 7	Year: 2023
And ending: month/year (MMYYYY)	Month: 6	Year: 2024

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 Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets?

- ☐ No
- ☒ Yes - (report details of endowment net 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, 2023 - June 30, 2024			
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
<u>Assets</u>			
01	Total <u>current assets</u>	15,894,556	16,281,948
31	Depreciable <u>capital assets</u> , net of depreciation	126,668,704	119,721,689
04	Other noncurrent assets CV=[A05-A31]	0	0
05	Total <u>noncurrent assets</u>	126,668,704	119,721,689
06	Total assets CV=(A01+A05)	142,563,260	136,003,637
19	<u>Deferred outflows of resources</u>	13,571,134	10,759,504
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	3,702,841	3,431,994
08	Other current liabilities CV=(A09-A07)	7,240,162	6,521,901
09	Total <u>current liabilities</u>	10,943,003	9,953,895
10	<u>Long-term debt</u>	34,546,176	37,698,698
11	Other noncurrent liabilities CV=(A12-A10)	61,381,667	59,830,297
12	Total <u>noncurrent liabilities</u>	95,927,843	97,528,995
13	Total liabilities CV=(A09+A12)	106,870,846	107,482,890
20	<u>Deferred inflows of resources</u>	1,167,106	3,718,690
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	87,935,645	79,336,801
15	<u>Restricted-expendable</u>	681,272	541,881
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -40,520,475	-44,317,121
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	48,096,442	35,561,561

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	17,774,326	17,232,940
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	193,610,198	191,327,264
32	Equipment, including art and <u>library collections</u>	26,624,767	25,281,962
27	<u>Construction in progress</u>	9,929,047	587,595
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	247,938,338	234,429,761
28	<u>Accumulated depreciation</u>	122,061,339	115,821,200
33	Intangible assets, net of accumulated amortization	791,706	1,113,128
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2023 - June 30, 2024			
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	75,140,551	64,631,608
02	Total expenses and deductions for this institution AND all of its child institutions	62,605,669	64,259,682
03	Change in net position during year CV =(D01-D02)	12,534,882	371,926
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	35,561,561	35,145,807
05	<u>Adjustments to beginning net position</u> and other gains or losses CV =[D06-(D03+D04)]	-1	43,828
06	Net position end of year for this institution AND all of its child institutions (from A18)	48,096,442	35,561,561

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2023 - June 30, 2024			
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)	5,703,635	5,517,568
02	Other federal grants (Do NOT include FDSL amounts).	229,319	326,826
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)]	11,603,263	12,603,498
07	Total revenue that funds scholarships and fellowships	17,536,217	18,447,892
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	11,408,180	10,229,405
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,984,799	3,664,255
10	Total discounts and allowances CV=(E08+E09)	14,392,979	13,893,660
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.	3,143,238	4,554,232

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Institution: Missouri Western State University (178387)

User ID: P1783871

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2023 - June 30, 2024							
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)	11,408,180	10,229,405	2,984,799	3,664,255	14,392,979	13,893,660
14	Grants by state government	0	0	0	0	0	0
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	0	0	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)	11,408,180	10,229,405	2,984,799	3,664,255	14,392,979	13,893,660

Institution: Missouri Western State University (178387)

User ID: P1783871

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2023 - June 30, 2024			
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>	17,989,666	20,556,304
Grants and contracts - operating			
02	Federal operating grants and contracts	250,993	300,394
03	State operating grants and contracts	32,679	35,267
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>	7,023,423	5,541,608
06	Sales and services of hospitals, after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	463,204	359,593
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	167,302	1,370,086
09	Total operating revenues	25,927,267	28,163,252

Institution: Missouri Western State University (178387)


User ID: P1783871

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2023 - June 30, 2024			
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>	25,237,222	23,586,189
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	15,940,743	6,867,708
14	State nonoperating grants	702,431	62,470
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,065,755	4,592,855
17	<u>Investment income</u>	550,961	588,746
18	Other nonoperating revenues CV =[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	45,497,112	35,697,968
27	Total operating and nonoperating revenues CV =[B19+B09]	71,424,379	63,861,220
28	<u>12-month Student FTE from E12</u>	2,522	2,693
29	Total operating and nonoperating revenues per student FTE CV =[B27/B28]	28,321	23,714

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	3,282,869	262,085
21	<u>Capital grants and gifts</u>	433,303	508,303
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)]	3,716,172	770,388
25	Total all revenues and other additions	75,140,551	64,631,608

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


Fiscal Year: July 1, 2023 - June 30, 2024

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>	15,790,144	17,002,080	10,273,097	10,943,251
02	<u>Research</u>	576,449	431,135	287,173	300,027
03	<u>Public service</u>	569,924	853,543	302,819	341,306
05	<u>Academic support</u>	9,010,526	9,272,871	4,961,678	4,700,887
06	<u>Student services</u>	4,861,061	5,077,721	2,379,427	2,463,690
07	<u>Institutional support</u>	12,249,693	11,450,104	5,357,449	4,974,286
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	3,143,238	4,554,232		
11	<u>Auxiliary enterprises</u>	16,404,634	15,617,996	3,214,726	3,149,592
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	Total expenses and deductions	62,605,669	64,259,682	26,776,369	26,873,039

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19)	26,776,369	26,873,039
19-3	Benefits	7,029,549	7,570,172
19-4	Operation and Maintenance of Plant (as a natural expense)	5,524,231	5,581,062
19-5	Depreciation	6,972,823	7,077,104
19-6	Interest	1,634,394	1,715,886
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	14,668,303	15,442,419
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	62,605,669	64,259,682
20-1	12-month Student FTE (from E12 survey)	2,522	2,693
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	24,824	23,862


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Institution: Missouri Western State University (178387)

User ID: P1783871

Part M-1 - Pension Information

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense		-2,675,271	-2,655,630
02	Net Pension liability		60,559,927	57,803,571
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	917,092	3,394,096
04	Deferred outflows related to pension		12,764,669	9,810,046


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Institution: Missouri Western State University (178387)

User ID: P1783871

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

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	-1,067,671	5,510
06	Net OPEB liability	<input checked="" type="checkbox"/>	97,853	1,159,075
07	Deferred inflows related to OPEB		250,014	324,594
08	Deferred outflows related to OPEB		188,861	256,992

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2023 - June 30, 2024			
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	36,657,605	34,756,187
02	Value of endowment net assets at the end of the fiscal year	40,378,556	36,657,605
03	Change in value of endowment net assets CV=[H02-H01]	3,720,951	1,901,418
03a	New gifts and additions	780,520	172,545
03b	Endowment net investment return	951,535	837,285
03c	Spending distribution for current use	0	0
03d	Other CV=[H03-(H03a+H03b+H03c)]	1,988,896	891,588

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Part N - Financial Health

Fiscal Year: July 1, 2023 - June 30, 2024			
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)	69,780,838	61,667,664
02	Operating revenues + nonoperating revenues	71,424,379	63,861,220
03	Change in net position	<input checked="" type="checkbox"/> 12,534,882	371,926
04	Net position	48,096,442	35,561,560
05	Expendable net assets	-39,839,204	-43,775,242
06	Plant-related debt	38,363,688	41,130,692
07	Total expenses	62,605,669	64,259,682

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2023 - June 30, 2024						
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	29,397,846	29,397,846			
02	Sales and services	10,629,005	620,783	10,008,222	0	
03	Federal grants/contracts (excludes Pell Grants)	1,650,534	1,650,534			
Revenue from the state government:						
04	State appropriations, current & capital	25,237,222	25,237,222			
05	State grants and contracts	97,737	97,737			
Revenue from local governments:						
06	Local appropriation, current & capital	0	0			
07	Local government grants/contracts	0	0			
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	6,781,927				
10	Interest earnings	550,961				
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, 2023 - June 30, 2024						
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	10,772,491	9,233,694	1,538,797		
03	Payment to state retirement funds (may be included in line 02 above)	4,895,426	4,119,308	776,118		
04	Current expenditures including salaries	54,589,008	41,914,780	12,674,228		
Capital outlays						
05	Construction	11,767,657	9,374,621	2,393,036		
06	Equipment purchases	1,409,912	578,094	831,818		
07	Land purchases	0	0	0		
08	Interest on debt outstanding, all funds and activities	1,634,394				

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

Fiscal Year: July 1, 2023 - June 30, 2024			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		41,130,692
02	Long-term debt issued during fiscal year		360,010
03	Long-term debt retired during fiscal year		3,241,685
04	Long-term debt outstanding at end of fiscal year		38,249,017
05	Short-term debt outstanding at beginning of fiscal year		
06	Short-term debt outstanding at end of fiscal year		

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

Fiscal Year: July 1, 2023 - June 30, 2024			
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		10,044,319

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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 A 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="8.00"/> hours	<input type="text" value="15.00"/> 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" value="1.00"/> 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 2025.

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.

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	17,989,666	26	7,133
State appropriations	25,237,222	37	10,007
Local appropriations	0	0	0
Government grants and contracts	16,926,846	25	6,712
Private gifts, grants, and contracts	3,065,755	5	1,216
Investment income	550,961	1	218
Other core revenues	4,346,678	6	1,724
Total core revenues	68,117,128	100	27,009
Total revenues	75,140,551	N/A	29,794
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	15,790,144	34	6,261
Research	576,449	1	229
Public service	569,924	1	226
Academic support	9,010,526	20	3,573
Institutional support	12,249,693	27	4,857
Student services	4,861,061	11	1,927
Other core expenses	3,143,238	7	1,246
Total core expenses	46,201,035	100	18,319
Total expenses	62,605,669	N/A	24,824
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	2,522
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: Part A - Statement of Net Position Page 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 noncurrent 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: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 2,206,163 and 4,582,029 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 Net OPEB liability recognized in our Statement of Net Position as a result of GASB75 OPEB Deferred Inflow of Resources entries.			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	The amount reported is outside the expected range of between 3,582 and 7,438 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 pension expense recognized in our Statement of Revenues, Expenses and Changes in Net Position as a result of GASB 75 pension expense entries.			
Screen Entry	The amount reported is outside the expected range of between 753,399 and 1,564,751 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Line 06 is the total amount of Net OPEB liability recognized in our Statement of Net Position as a result of GASB75 OPEB liability entries.			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 185,963 and 557,889 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	MWSU had an increase in State Appropriations of \$1.6 million, an increase in Federal Grants of \$9 million, an increase in Capital Revenues of \$3 million, a decrease of Operating Revenues of \$2 million and a decrease of Contributions of \$1.5 million, along with GASB 68 entries created this increase in Net Position for Fiscal Year 24.			