

# IPEDS 2025-26 Data Collection System

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

## Finance 2025-26

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 2025-26 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.

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, 2025.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2024"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2025"/>

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 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
- 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, 2024 - June 30, 2025			
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>	14,207,037	15,894,556
31	Depreciable <u>capital assets</u> , net of depreciation	124,149,638	126,668,704
04	Other noncurrent assets CV=[A05-A31]	78,317	0
05	Total <u>noncurrent assets</u>	124,227,955	126,668,704
06	<b>Total assets</b> CV=(A01+A05)	<b>138,434,992</b>	<b>142,563,260</b>
19	<u>Deferred outflows of resources</u>	13,029,724	13,571,134
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	3,396,062	3,702,841
08	Other current liabilities CV=(A09-A07)	7,811,330	7,240,162
09	Total <u>current liabilities</u>	11,207,392	10,943,003
10	<u>Long-term debt</u>	31,605,065	34,546,176
11	Other noncurrent liabilities CV=(A12-A10)	60,601,164	61,381,667
12	Total <u>noncurrent liabilities</u>	92,206,229	95,927,843
13	<b>Total liabilities</b> CV=(A09+A12)	<b>103,413,621</b>	<b>106,870,846</b>
20	<u>Deferred inflows of resources</u>	2,808,279	1,167,106
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	89,105,367	87,935,645
15	<u>Restricted-expendable</u>	2,067,672	681,272
16	<u>Restricted-nonexpendable</u>		0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -45,930,223	-40,520,475
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>45,242,816</b>	<b>48,096,442</b>

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	17,774,326	17,774,326
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	205,200,202	193,610,198
32	Equipment, including art and <u>library collections</u>	25,804,013	26,624,767
27	<u>Construction in progress</u>	1,904,689	9,929,047
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>250,683,230</b>	<b>247,938,338</b>
28	<u>Accumulated depreciation</u>	128,246,178	122,061,339
33	Intangible assets, net of accumulated amortization	706,254	791,706
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2024 - June 30, 2025			
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>	69,119,819	75,140,551
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	71,973,445	62,605,669
03	Change in net position during year <b>CV=(D01-D02)</b>	<input checked="" type="checkbox"/> -2,853,626	12,534,882
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	48,096,442	35,561,561
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	-1
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	45,242,816	48,096,442

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	6,175,466	5,703,635
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	191,732	229,319
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)]	12,068,602	11,603,263
07	Total revenue that funds scholarships and fellowships	18,435,800	17,536,217
<b>Discounts and Allowances</b>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	11,759,597	11,408,180
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	3,366,562	2,984,799
10	Total discounts and allowances CV=(E08+E09)	15,126,159	14,392,979
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>	3,309,641	3,143,238

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2024 - June 30, 2025							
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)	2,965,830	2,678,127	0	0	2,965,830	2,678,127
13	Other federal grants (Do NOT include FDSL amounts)	91,727	111,589	3,366,562	2,984,799	3,458,289	3,096,388
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)]	8,702,040	8,618,464	0	0	8,702,040	8,618,464
18	Total (from Part E1 line 8, 9 and 10)	11,759,597	11,408,180	3,366,562	2,984,799	15,126,159	14,392,979

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2024 - June 30, 2025			
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 &amp; allowances</u>	19,536,965	17,989,666
Grants and contracts - operating			
02	Federal operating grants and contracts	392,031	250,993
03	State operating grants and contracts	33,069	32,679
04	Local government/private operating grants and contracts	0	0
04a	Local government operating grants and contracts		0
04b	Private operating grants and contracts		0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	6,686,970	7,023,423
06	Sales and services of hospitals, after deducting <u>patient contractual allowances</u>		0
26	<u>Sales and services of educational activities</u>	519,172	463,204
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	204,416	167,302
09	Total operating revenues	27,372,623	25,927,267

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	25,994,339	25,237,222
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	7,431,755	15,940,743
14	State nonoperating grants	3,248,571	702,431
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,421,534	3,065,755
17	<u>Investment income</u>	534,724	550,961
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	41,630,923	45,497,112
27	Total operating and nonoperating revenues CV=[B19+B09]	69,003,546	71,424,379
28	<u>12-month Student FTE from E12</u>	2,411	2,522
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	28,620	28,321

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="0"/>	3,282,869
21	<u>Capital grants and gifts</u>	<input type="text" value="116,273"/>	433,303
22	<u>Additions to permanent endowments</u>	<input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	116,273	3,716,172
25	Total all revenues and other additions	<input type="text" value="69,119,819"/>	75,140,551


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

Fiscal Year: July 1, 2024 - June 30, 2025					
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>	18,723,119	15,790,144	10,859,466	10,273,097
02	<u>Research</u>	588,432	576,449	280,095	287,173
03	<u>Public service</u>	505,916	569,924	240,282	302,819
05	<u>Academic support</u>	10,693,995	9,010,526	5,238,846	4,961,678
06	<u>Student services</u>	5,174,444	4,861,061	2,260,143	2,379,427
07	<u>Institutional support</u>	15,091,837	12,249,693	5,710,418	5,357,449
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	3,309,641	3,143,238		
11	<u>Auxiliary enterprises</u>	17,886,061	16,404,634	3,604,522	3,214,726
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>	71,973,445	62,605,669	28,193,772	26,776,369


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

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	28,193,772	26,776,369
19-3	<u>Benefits</u>	<input checked="" type="checkbox"/> 13,405,966	7,029,549
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	7,002,642	5,524,231
19-5	<u>Depreciation</u>	7,253,006	6,972,823
19-6	<u>Interest</u>	1,525,327	1,634,394
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	14,592,732	14,668,303
19-1	<b>Total Expenses and Deductions</b> <b>(from Part C-1, Line 19)</b>	71,973,445	62,605,669
20-1	<u>12-month Student FTE</u> (from E12 survey)	2,411	2,522
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	<b>29,852</b>	24,824

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Part M-1 - Pension Information

Fiscal Year: July 1, 2024 - June 30, 2025			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="-843,610"/>	-2,675,271
02	Net Pension liability	<input checked="" type="checkbox"/> <input type="text" value="-59,297,208"/>	60,559,927
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="2,630,004"/>	917,092
04	Deferred outflows related to pension	<input type="text" value="12,366,252"/>	12,764,669


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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, 2024 - June 30, 2025				
Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	<input type="text" value="-23,962"/>	-1,067,671
06	Net OPEB liability		<input type="text" value="77,499"/>	97,853
07	Deferred inflows related to OPEB		<input type="text" value="178,275"/>	250,014
08	Deferred outflows related to OPEB	<input checked="" type="checkbox"/>	<input type="text" value="120,730"/>	188,861

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2024 - June 30, 2025			
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	40,378,556	36,657,605
02	Value of endowment net assets at the end of the fiscal year	45,100,068	40,378,556
03	Change in value of endowment net assets CV=[H02-H01]	4,721,512	3,720,951
03a	New gifts and additions	2,104,012	780,520
03b	Endowment net investment return	2,197,777	951,535
03c	Spending distribution for current use	0	0
03d	Other CV=[H03-(H03a+H03b+H03c)]	419,723	1,988,896

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Part N - Financial Health

Fiscal Year: July 1, 2024 - June 30, 2025			
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)	67,456,484	69,780,838
02	Operating revenues + nonoperating revenues	69,003,546	71,424,379
03	Change in net position	<input checked="" type="checkbox"/> -2,853,626	12,534,882
04	Net position	45,242,816	48,096,442
05	Expendable net assets	43,862,551	-39,839,204
06	Plant-related debt	35,078,846	38,363,688
07	Total expenses	71,973,445	62,605,669

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025					
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	31,296,562	31,296,562			
02 Sales and services	10,776,462	722,930	10,053,532		
03 Federal grants/contracts (excludes Pell Grants)	1,457,330	1,457,330	0		
Revenue from the state government:					
04 State appropriations, current & capital	25,994,339	25,994,339			
05 State grants and contracts	3,281,640	3,281,640			
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	4,423,055				
10 Interest earnings	535,381				
11 Dividend earnings	0				
12 Realized capital gains	0				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2024 - June 30, 2025						
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	13,405,966	11,591,388	1,814,578		
03	Payment to state retirement funds (may be included in line 02 above)	5,487,100	4,604,731	882,369		
04	Current expenditures <b>including</b> salaries	59,092,988	45,428,357	13,664,631		
Capital outlays						
05	Construction	11,616,441	884,797	10,731,644		
06	Equipment purchases	308,209	230,020	78,189		
07	Land purchases	0	0	0		
08	Interest on debt outstanding, all funds and activities	1,525,327				

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

Fiscal Year: July 1, 2024 - June 30, 2025		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	38,375,588
02	Long-term debt issued during fiscal year	696,655
03	Long-term debt retired during fiscal year	3,993,397
04	Long-term debt outstanding at end of fiscal year	31,663,430
05	Short-term debt outstanding at beginning of fiscal year	3,702,841
06	Short-term debt outstanding at end of fiscal year	3,415,416

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

Fiscal Year: July 1, 2024 - June 30, 2025		
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="8,150,149"/>

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Institution: Missouri Western State University (178387)

User ID: P1783871

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 checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Other
	<input type="radio"/> HR Contact		
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?

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="8.00"/> hours	<input type="text" value="16.00"/> 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"/> 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](#).

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	19,536,965	31	8,103
State appropriations	25,994,339	42	10,782
Local appropriations	0	0	0
Government grants and contracts	11,105,426	18	4,606
Private gifts, grants, and contracts	4,421,534	7	1,834
Investment income	534,724	1	222
Other core revenues	839,861	1	348
Total core revenues	62,432,849	100	25,895
<b>Total revenues</b>	69,119,819	N/A	28,669

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	18,723,119	35	7,766
Research	588,432	1	244
Public service	505,916	1	210
Academic support	10,693,995	20	4,436
Institutional support	15,091,837	28	6,260
Student services	5,174,444	10	2,146
Other core expenses	3,309,641	6	1,373
Total core expenses	54,087,384	100	22,434
<b>Total expenses</b>	71,973,445	N/A	29,852

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	
<b>FTE enrollment</b>	2,411

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: Part A - Statement of Net Position Page 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 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.			
<b>Screen: Part D - Summary of Changes In Net Position</b>				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
<b>Screen: Part C-2 - Expenses and Other Deductions by Natural Classification</b>				
Screen Entry	The amount reported is outside the expected range of between 3,514,775 and 10,544,323 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	GASB 68 and 75 entries in FY24 caused an increase in fringe of \$3.8 million, and in FY25 it increased fringe by \$.8 million. Increase in salary and fringe was also due to a raise in FY25 and positions being filled that had been vacation.			
<b>Screen: Part M-1 - Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between -3,611,615 and -1,738,926 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is outside the expected range due to the implementation of the required GASB 68 entries.			
Screen Entry	The amount reported is outside the expected range of between 39,363,953 and 81,755,901 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is outside the expected range due to the required GASB 68 entries.			
Screen Entry	The amount reported is outside the expected range of between 596,110 and 1,238,074 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is outside the expected range due to the required GASB 68 entries.			
<b>Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information</b>				
Screen Entry	The amount reported is outside the expected range of between -1,441,355 and -693,986 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is due to Missouri Western discontinuing its Other Postemployment Benefits plan due to a change in policy.			
Screen Entry	The amount reported is outside the expected range of between 122,760 and 254,962 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This is due to Missouri Western discontinuing its Other Postemployment Benefits plan due to a change in policy.			
<b>Screen: Part N - Financial Health</b>				
Screen Entry	The amount reported is outside the expected range of between 6,267,441 and 18,802,323 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	MWSU had \$2.4 million less in Operating and nonoperating revenues plus \$3.6 million less in capital revenues and this combined with \$9.4 million more in expenses caused the change in net position to be \$15.4 million change in net position.			