

Finance 2024-25

Institution: Missouri Southern State University (178341)

User ID: P1783411

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**.

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


 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 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
Assets			
01	Total <u>current assets</u>	29,453,907	25,226,162
31	Depreciable <u>capital assets</u> , net of depreciation	135,328,736	135,289,277
04	Other noncurrent assets CV=[A05-A31]	15,640,930	16,157,216
05	Total <u>noncurrent assets</u>	150,969,666	151,446,493
06	Total assets CV=(A01+A05)	180,423,573	176,672,655
19	<u>Deferred outflows of resources</u>	12,809,003	10,821,916
Liabilities			
07	<u>Long-term debt, current portion</u>	3,142,994	2,453,653
08	Other current liabilities CV=(A09-A07)	6,857,778	5,593,283
09	Total <u>current liabilities</u>	10,000,772	8,046,936
10	<u>Long-term debt</u>	60,074,088	61,361,613
11	Other noncurrent liabilities CV=(A12-A10)	58,377,310	65,188,710
12	Total <u>noncurrent liabilities</u>	118,451,398	126,550,323
13	Total liabilities CV=(A09+A12)	128,452,170	134,597,259
20	<u>Deferred inflows of resources</u>	6,869,723	3,335,026
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	84,096,445	84,557,235
15	<u>Restricted-expendable</u>	2,184,688	1,341,711
16	<u>Restricted-nonexpendable</u>	0	679,575
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -28,370,450	-37,016,235
18	Net position CV=[(A06+A19)-(A13+A20)]	57,910,683	49,562,286

 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).


Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Description	Ending balance		Prior year Ending balance
<u>Capital Assets</u>				
21	<u>Land and land improvements</u>		6,415,516	6,313,175
22	<u>Infrastructure</u>		3,312,482	1,162,118
23	<u>Buildings</u>		215,764,603	212,004,020
32	Equipment, including art and <u>library collections</u>		27,722,917	27,400,768
27	<u>Construction in progress</u>		6,755,950	8,638,048
	Total for Plant, Property and Equipment CV = (A21+ .. A27)		259,971,468	255,518,129
28	<u>Accumulated depreciation</u>		116,922,977	110,626,999
33	Intangible assets, net of accumulated amortization		0	0
34	Other capital assets		0	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).

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	77,642,290	69,608,448
02	Total expenses and deductions for this institution AND all of its child institutions	69,124,787	71,343,818
03	Change in net position during year CV=(D01-D02)	8,517,503	-1,735,370
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	49,562,286	51,568,783
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-169,106	-271,127
06	Net position end of year for this institution AND all of its child institutions (from A18)	57,910,683	49,562,286

 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).

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)	7,397,006	7,058,061
02	Other federal grants (Do NOT include FDSL amounts)	189,084	216,393
03	Grants by state government	2,753,068	2,332,719
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,459,414	2,093,523
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	8,754,558	8,384,269
07	Total revenue that funds scholarships and fellowships	21,553,130	20,084,965
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	14,181,566	12,992,211
09	Discounts and allowances applied to sales and services of auxiliary enterprises	2,475,563	2,106,355
10	Total discounts and allowances CV=(E08+E09)	16,657,129	15,098,566
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.	4,896,001	4,986,399

 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).

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)	6,297,811	6,073,461	1,099,195	984,600	7,397,006	7,058,061
13	Other federal grants (Do NOT include FDSL amounts)	160,986	187,872	28,098	30,457	189,084	218,329
14	Grants by state government	1,704,452	1,823,107	297,488	295,553	2,001,940	2,118,660
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	1,114,406	979,645	194,504	158,815	1,308,910	1,138,460
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	4,903,911	3,928,126	856,278	636,930	5,760,189	4,565,056
18	Total (from Part E1 line 8, 9 and 10)	14,181,566	12,992,211	2,475,563	2,106,355	16,657,129	15,098,566

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>	12,243,310	11,503,168
Grants and contracts - operating			
02	Federal operating grants and contracts	3,226,813	2,625,128
03	State operating grants and contracts	2,712,478	2,317,620
04	Local government/private operating grants and contracts	7,915	52,570
04a	Local government operating grants and contracts	7,915	52,570
04b	Private operating grants and contracts	0	0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	6,865,431	6,375,053
06	Sales and services of hospitals, after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	2,206,896	2,087,296
09	Total operating revenues	27,262,843	24,960,835

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>	29,449,478	28,739,785
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	7,397,006	8,043,940
14	State nonoperating grants	2,447,663	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,059,693	3,938,568
17	<u>Investment income</u>	1,605,165	1,034,872
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,409,938	769,145
19	Total nonoperating revenues	46,368,943	42,526,310
27	Total operating and nonoperating revenues CV=[B19+B09]	73,631,786	67,487,145
28	<u>12-month Student FTE from E12</u>	3,147	2,827
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	23,397	23,872

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>	2,727,354	804,504
21	<u>Capital grants and gifts</u>	1,283,150	1,316,799
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)]	4,010,504	2,121,303
25	Total all revenues and other additions	77,642,290	69,608,448

 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 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>	30,895,056	28,882,750	15,209,409	14,577,590
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	204,254	224,127	133,302	141,503
05	<u>Academic support</u>	3,657,544	3,075,073	1,874,276	1,579,852
06	<u>Student services</u>	12,344,545	12,642,640	5,665,556	5,588,253
07	<u>Institutional support</u>	3,285,474	3,110,478	2,199,357	1,964,271
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	4,896,001	4,986,399		
11	<u>Auxiliary enterprises</u>	14,336,269	13,112,259	1,954,456	1,833,072
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)]	 -494,356	5,310,092	0	0
19	Total expenses and deductions	69,124,787	71,343,818	27,036,356	25,684,541


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)	27,036,356	25,684,541
19-3	Benefits	<input checked="" type="checkbox"/> 3,243,799	15,399,917
19-4	Operation and Maintenance of Plant (as a natural expense)	5,893,814	5,705,860
19-5	Depreciation	8,376,283	8,460,624
19-6	Interest	2,330,649	2,332,661
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	22,243,886	13,760,215
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	69,124,787	71,343,818
20-1	12-month Student FTE (from E12 survey)	3,147	2,827
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	21,965	25,237

 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 M-1 - Pension Information

Fiscal Year: July 1, 2023 - June 30, 2024				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="-600,903"/>	5,158,133
02	Net Pension liability		<input type="text" value="56,382,069"/>	63,103,976
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="5,527,866"/>	2,247,423
04	Deferred outflows related to pension		<input type="text" value="12,087,166"/>	10,125,024

 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 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	<div>106,547</div>	151,959
06	Net OPEB liability	<div>1,549,802</div>	1,774,776
07	Deferred inflows related to OPEB	<div><input checked="" type="checkbox"/>974,681</div>	706,952
08	Deferred outflows related to OPEB	<div>511,757</div>	470,142

 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 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	48,547,412	41,148,112
02	Value of endowment net assets at the end of the fiscal year	53,877,747	48,547,412
03	Change in value of endowment net assets CV=[H02-H01]	5,330,335	7,399,300
03a	New gifts and additions	3,274,187	7,173,187
03b	Endowment net investment return	5,337,100	3,499,085
03c	Spending distribution for current use	-3,280,952	-3,272,972
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	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 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)	-2,035,665	-3,422,800
02	Operating revenues + nonoperating revenues	77,525,913	71,561,462
03	Change in net position	7,502,499	6,689,881
04	Net position	157,428,011	150,738,132
05	Expendable net assets	49,027,920	44,204,575
06	Plant-related debt	61,319,865	61,819,536
07	Total expenses	79,637,608	74,984,262

 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).

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	26,424,876	26,424,876			
02	Sales and services	9,340,994	<input type="text" value="0"/>	9,340,994	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	5,226,813	<input type="text" value="4,675,050"/>	<input type="text" value="551,763"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	32,624,495	<input type="text" value="32,624,495"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	164,076	<input type="text" value="81,910"/>	<input type="text" value="82,166"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:						
06	Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	7,915	<input type="text" value="7,915"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Receipts from property and non-property taxes	<input type="text" value="0"/>				
09	Gifts and private grants, NOT including capital grants	<input type="text" value="4,059,693"/>				
10	Interest earnings	<input type="text" value="1,605,165"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="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).

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	3,462,212	3,279,408	182,804	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0			0	0
04	Current expenditures including salaries	54,122,757	43,563,399	10,559,358	0	0
Capital outlays						
05	Construction	4,698,986	4,120,875	578,111	0	0
06	Equipment purchases	787,464	787,464	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	2,330,649				

 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 1

Fiscal Year: July 1, 2023 - June 30, 2024			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		63,815,265
02	Long-term debt issued during fiscal year		2,417,954
03	Long-term debt retired during fiscal year		3,016,138
04	Long-term debt outstanding at end of fiscal year		63,217,081
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, 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		<div>0</div>
08	Total cash and security assets held at end of fiscal year in bond funds		<div>0</div>
09	Total cash and security assets held at end of fiscal year in all other funds		<div>26,779,985</div>

 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 checked="" type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
	Name: <input type="text" value="Betsy Wood"/>		
	Email: <input type="text" value="Wood-B@mssu.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="2.00"/>	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=""/> hours	<input type="text" value=""/> hours	<input type="text" value="1.50"/> hours	<input type="text" value="1.50"/> hours
Other offices	<input type="text" value="10.00"/> hours	<input type="text" value="14.00"/> hours	<input type="text" value=""/> hours	<input type="text" value=""/> hours

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	12,243,310	17	3,890
State appropriations	29,449,478	42	9,358
Local appropriations	0	0	0
Government grants and contracts	15,791,875	22	5,018
Private gifts, grants, and contracts	4,059,693	6	1,290
Investment income	1,605,165	2	510
Other core revenues	7,627,338	11	2,424
Total core revenues	70,776,859	100	22,490
Total revenues	77,642,290	N/A	24,672
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	30,895,056	56	9,817
Research	0	0	0
Public service	204,254	0	65
Academic support	3,657,544	7	1,162
Institutional support	3,285,474	6	1,044
Student services	12,344,545	23	3,923
Other core expenses	4,401,645	8	1,399
Total core expenses	54,788,518	100	17,410
Total expenses	69,124,787	N/A	21,965
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	3,147
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	Variance is primarily due to the required mandatory GASB68 (net pension liability) and GASB75 (OPEB) audit allocations.			
Screen: Part C-1 - Expenses and Other Deductions by Functional Classification				
Perform Edits	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. Negative amount is due to mandatory GASB68 (pension) offset by GASB75 (OPEB) audit allocations. SSR			
Related Screens	Expenses Part 1			
Screen: Part C-2 - Expenses and Other Deductions by Natural Classification				
Screen Entry	The amount reported is outside the expected range of between 7,699,959 and 23,099,875 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The variance is due to the required mandatory GASB68 (net pension liability) audit allocations			
Screen: Part M-1 - Pension Information				
Screen Entry	The amount reported is outside the expected range of between 3,352,787 and 6,963,479 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The variance is due to the required mandatory GASB68 (net pension liability) audit allocations			
Screen Entry	The amount reported is outside the expected range of between 1,460,825 and 3,034,021 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The variance is due to the required mandatory GASB68 (net pension liability) audit allocations			
Screen: Part M-2 - Postemployment Benefits Other than Pension (OPEB) Information				
Screen Entry	The amount reported is outside the expected range of between 459,519 and 954,385 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The variance is due to the required mandatory GASB75 (OPEB) audit allocations			