

Finance 2022-23

Institution: Missouri Southern State University (178341)

User ID: P1783411

Overview

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The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting.

Changes in reporting

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

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

Resources:

- To download the survey materials for this component: [Survey Materials](#)
- To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

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, 2022.)

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

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- ☒ Unqualified
- ☐  Qualified (Explain in box below)
- ☐ Don't know OR in progress (Explain in box below)

3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

- ☒ Business-type activities
- ☐ Governmental Activities
- ☐ Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

☐ No

☒ Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

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

b) Does your institution have intercollegiate athletics revenue?

☐ No

☒ Yes - select category(s) where these revenues are included [check all that apply]

- ☒ Sales and services of educational activities
- ☐ Sales and services of auxiliary enterprises
- ☐ Other (specify in box below)

5. Endowment 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
☒  Yes

7. Postemployment Benefits Other than Pension (OPEB)

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

- ☐ No
☒ Yes


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Part A - Statement of Net Position Page 1

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

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions


Line no.		Current year amount	Prior year amount
<u>Assets</u>			
01	Total <u>current assets</u>	26,866,253	24,530,203
31	Depreciable <u>capital assets</u> , net of depreciation	140,922,841	115,819,072
04	Other noncurrent assets CV=[A05-A31]	12,721,467	37,220,976
05	Total <u>noncurrent assets</u>	153,644,308	153,040,048
06	Total assets CV=(A01+A05)	180,510,561	177,570,251
19	<u>Deferred outflows of resources</u>	9,127,703	10,053,252
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	2,864,177	3,065,652
08	Other current liabilities CV=(A09-A07)	6,756,967	6,076,875
09	Total <u>current liabilities</u>	9,621,144	9,142,527
10	<u>Long-term debt</u>	62,539,727	60,135,391
11	Other noncurrent liabilities CV=(A12-A10)	50,979,369	65,689,465
12	Total <u>noncurrent liabilities</u>	113,519,096	125,824,856
13	Total liabilities CV=(A09+A12)	123,140,240	134,967,383
20	<u>Deferred inflows of resources</u>	14,929,241	1,710,292
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	86,157,303	86,026,983
15	<u>Restricted-expendable</u>	372,776	442,547
16	<u>Restricted-nonexpendable</u>	1,203,624	1,721,847
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -36,164,920	-37,245,549
18	Net position CV=[(A06+A19)-(A13+A20)]	51,568,783	50,945,828

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	6,188,963	6,124,267
22	<u>Infrastructure</u>	1,162,118	1,162,118
23	<u>Buildings</u>	211,488,611	180,632,088
32	Equipment, including art and <u>library collections</u>	27,160,313	29,503,824
27	<u>Construction in progress</u>	6,929,128	27,854,930
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	252,929,133	245,277,227
28	<u>Accumulated depreciation</u>	104,113,359	100,639,420
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2021 - June 30, 2022			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	80,191,876	79,331,036
02	Total expenses and deductions for this institution AND all of its child institutions	79,499,093	77,812,030
03	Change in net position during year CV =(D01-D02)	692,783	1,519,006
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	50,945,828	49,001,785
05	<u>Adjustments to beginning net position</u> and other gains or losses CV =[D06-(D03+D04)]	-69,828	425,037
06	Net position end of year for this institution AND all of its child institutions (from A18)	51,568,783	50,945,828

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2021 - June 30, 2022			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	<input type="text" value="7,745,901"/>	9,894,143
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> <input type="text" value="7,638,582"/>	2,888,532
03	<u>Grants by state government</u>	<input type="text" value="2,199,486"/>	2,330,615
04	<u>Grants by local government</u>	<input type="text" value="0"/>	0
05	<u>Institutional grants from restricted resources</u>	<input type="text" value="1,712,099"/>	2,007,618
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	7,979,072	7,927,470
07	Total revenue that funds scholarships and fellowships	<input type="text" value="27,275,140"/>	25,048,378
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	<input type="text" value="12,762,041"/>	14,234,726
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	<input type="text" value="1,850,592"/>	1,738,012
10	Total discounts and allowances CV=(E08+E09)	14,612,633	15,972,738
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	12,662,507	9,075,640

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2021 - June 30, 2022							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	6,765,270	8,817,660	980,631	1,076,483	7,745,901	9,894,143
13	Other federal grants (Do NOT include FDSL amounts)	205,293	209,477	29,757	25,573	235,050	235,050
14	Grants by state government	1,902,117	1,940,882	275,713	236,948	2,177,830	2,177,830
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	729,966	836,069	105,809	102,069	835,775	938,138
17	Other institutional sources CV =[E18-(E12+E13+ ... +E16)]	3,159,395	2,430,638	458,682	296,939	3,618,077	2,727,577
18	Total (from Part E1 line 8, 9 and 10)	12,762,041	14,234,726	1,850,592	1,738,012	14,612,633	15,972,738

Part B - Revenues and Other Additions, Page 1


Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	12,774,423	14,632,098
Grants and contracts - operating			
02	Federal operating grants and contracts	2,557,714	2,494,504
03	State operating grants and contracts	2,216,438	2,770,544
04	Local government/private operating grants and contracts	118,670	72,430
	04a Local government operating grants and contracts	118,670	72,430
	04b Private operating grants and contracts	0	0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	6,372,014	7,104,194
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	1,703,111	1,677,826
09	Total operating revenues	25,742,370	28,751,596

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	26,344,731	23,375,104
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	22,651,474	23,555,921
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,066,893	3,155,546
17	<u>Investment income</u>	103,386	37,442
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	310,289	103,889
19	Total nonoperating revenues	52,476,773	50,227,902
27	Total operating and nonoperating revenues CV=[B19+B09]	78,219,143	78,979,498
28	<u>12-month Student FTE from E12</u>	3,268	3,823
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	23,935	20,659

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	1,695,495	0
21	<u>Capital grants and gifts</u>	277,238	351,538
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)]	1,972,733	351,538
25	Total all revenues and other additions	80,191,876	79,331,036


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

Fiscal Year: July 1, 2021 - June 30, 2022					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	30,108,512	29,727,724	17,039,828	17,283,926
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	257,216	317,615	161,479	190,772
05	<u>Academic support</u>	2,989,698	2,667,120	1,546,956	1,517,417
06	<u>Student services</u>	12,943,175	11,836,219	6,033,735	6,063,632
07	<u>Institutional support</u>	4,281,423	4,294,886	2,106,353	2,248,558
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	12,662,507	9,075,640		
11	<u>Auxiliary enterprises</u>	12,699,955	11,274,791	1,984,245	1,775,763
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)]	3,556,607	8,618,035	0	0
19	Total expenses and deductions	79,499,093	77,812,030	28,872,596	29,080,068


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

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	28,872,596	29,080,068
19-3	Benefits	13,157,102	22,817,279
19-4	Operation and Maintenance of Plant (as a natural expense).	5,682,369	5,454,055
19-5	Depreciation	6,449,662	6,027,309
19-6	Interest	2,380,559	1,919,142
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	22,956,805	12,514,177
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	79,499,093	77,812,030
20-1	12-month Student FTE (from E12 survey).	3,268	3,823
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	24,327	20,354

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Part M-1 - Pension Information

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description	Current year amount		Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/>	<input type="text" value="3,414,200"/>	8,435,035
02	Net Pension liability		<input type="text" value="48,841,953"/>	62,828,458
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="13,769,420"/>	1,380,928
04	Deferred outflows related to pension		<input type="text" value="8,361,257"/>	9,248,162

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

Fiscal Year: July 1, 2021 - June 30, 2022			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	<div>142,407</div>	183,000
06	Net OPEB liability	<div>1,816,936</div>	2,346,333
07	Deferred inflows related to OPEB	<div><input checked="" type="checkbox"/>765,697</div>	329,364
08	Deferred outflows related to OPEB	<div>521,611</div>	573,078

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2021 - June 30, 2022				
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.				
Line No.	Value of Endowment Net Assets		Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year		48,608,346	38,754,528
02	Value of endowment net assets at the end of the fiscal year		41,148,112	48,608,346
03	Change in value of endowment net assets CV=[H02-H01]		-7,460,234	9,853,818
	03a	New gifts and additions	2,170,239	3,388,501
	03b	Endowment net investment return	-6,384,185	8,927,270
	03c	Spending distribution for current use	-3,246,288	-2,461,953
	03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0

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Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount		Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/>	<input type="text" value="-2,791,353"/>	7,052,951
02	Operating revenues + nonoperating revenues		<input type="text" value="82,088,219"/>	83,824,929
03	Change in net position	<input checked="" type="checkbox"/>	<input type="text" value="-9,205,713"/>	17,169,149
04	Net position		<input type="text" value="160,214,970"/>	143,115,649
05	Expendable net assets		<input type="text" value="40,800,329"/>	45,489,557
06	Plant-related debt		<input type="text" value="63,465,736"/>	63,201,043
07	Total expenses		<input type="text" value="84,879,572"/>	76,771,978

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
Source and type		Amount				
		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
01	Tuition and fees	25,536,464	25,536,464			
02	Sales and services	8,222,606	<input type="text" value="0"/>	8,222,606	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	2,557,714	<input type="text" value="2,461,431"/>	<input type="text" value="96,283"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	26,344,731	<input type="text" value="26,344,731"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	2,216,438	<input type="text" value="2,216,438"/>	<input type="text" value="0"/>	<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	118,670	<input type="text" value="113,170"/>	<input type="text" value="5,500"/>	<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="3,066,893"/>				
10	Interest earnings	<input type="text" value="103,386"/>				
11	<u>Dividend earnings</u>	<input type="text" value="0"/>				
12	<u>Realized capital gains</u>	<input type="text" value="0"/>				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2021 - June 30, 2022						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	10,367,559	<input type="text" value="9,815,901"/>	<input type="text" value="551,658"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
03	Payment to state retirement funds (may be included in line 02 above)	3,894,306	<input type="text" value="3,709,786"/>	<input type="text" value="184,520"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
04	Current expenditures including salaries	54,112,059	<input type="text" value="45,514,305"/>	<input type="text" value="8,597,754"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Capital outlays						
05	Construction	10,319,114	<input type="text" value="7,265,351"/>	<input type="text" value="3,053,763"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
06	Equipment purchases	427,607	<input type="text" value="427,607"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Land purchases	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08	Interest on debt outstanding, all funds and activities	<input type="text" value="2,380,559"/>				

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

Fiscal Year: July 1, 2021 - June 30, 2022			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		65,055,788
02	Long-term debt issued during fiscal year		24,745,469
03	Long-term debt retired during fiscal year		24,397,353
04	Long-term debt outstanding at end of fiscal year		65,403,904
05	Short-term debt outstanding at beginning of fiscal year		0
06	Short-term debt outstanding at end of fiscal year		0

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

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

Fiscal Year: July 1, 2021 - June 30, 2022			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		0
08	Total cash and security assets held at end of fiscal year in bond funds		1,171,653
09	Total cash and security assets held at end of fiscal year in all other funds		24,406,462

 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"/>	HR Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
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="4.00"/>	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="0.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="3.00"/> hours	<input type="text" value="2.00"/> hours	
Other offices	<input type="text" value="10.00"/> hours	<input type="text" value="10.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours	

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2023.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$12,774,423	17%	\$3,909
State appropriations	\$26,344,731	36%	\$8,061
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$27,544,296	37%	\$8,428
Private gifts, grants, and contracts	\$3,066,893	4%	\$938
Investment income	\$103,386	0%	\$32
Other core revenues	\$3,986,133	5%	\$1,220
Total core revenues	\$73,819,862	100%	\$22,589
Total revenues	\$80,191,876	N/A	\$24,539

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$30,108,512	45%	\$9,213
Research	\$0	0%	\$0
Public service	\$257,216	0%	\$79
Academic support	\$2,989,698	4%	\$915
Institutional support	\$4,281,423	6%	\$1,310
Student services	\$12,943,175	19%	\$3,961
Other core expenses	\$16,219,114	24%	\$4,963
Total core expenses	\$66,799,138	100%	\$20,440
Total expenses	\$79,499,093	N/A	\$24,327

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value	
	Calculated value
FTE enrollment	3,268

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

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Statement of net position (1)				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason	Variance is primarily due to the required mandatory GASB68 (net pension liability) and GASB75 (OPEB) audit allocations.			
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 1,444,266 and 4,332,798 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Current year amount includes CARES HEERF direct student scholarships.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 5,482,773 and 11,387,297 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Variance due to the required mandatory GASB68 (net pension liability) audit allocation.			
Screen Entry	The amount reported is outside the expected range of between 897,604 and 1,864,252 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Variance due to the required mandatory GASB68 (net pension liability) audit allocation.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between 214,087 and 444,641 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Variance due to the required mandatory GASB75 (OPEB) audit allocation.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 3,526,476 and 10,579,426 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Variance due to change in net asset valuation due to market fluctuations for component unit, implementation of GASB87 and decreased operating revenue.			
Screen Entry	The amount reported is outside the expected range of between 8,584,575 and 25,753,723 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Variance due to change in net asset valuation due to market fluctuations for component unit, implementation of GASB87 and decreased operating revenue.			