

Finance 2023-24

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 in reporting

The following changes were implemented for the 2023-24 data collection period:

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

Resources:

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

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

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, 2023.)

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

2. Audit Opinion

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

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

3. Reporting Model

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

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

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- No
 Yes - answer part a and b below

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

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

b) Does your institution have intercollegiate athletics revenue?

- No
 Yes - select category(s) where these revenues are included [check all that apply]

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

5. Endowment Assets

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

- No
 Yes - (report endowment assets)

6. Pension

Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
 i Yes

7. Postemployment Benefits Other than Pension (OPEB)

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

- No
 Yes

i 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, 2022 - June 30, 2023

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

Line no.		Current year amount	Prior year amount
Assets			
01	Total <u>current assets</u>	25,226,162	26,866,253
31	Depreciable <u>capital assets</u> , net of depreciation	135,289,277	140,922,841
04	Other noncurrent assets CV=[A05-A31]	16,157,216	12,721,467
05	Total <u>noncurrent assets</u>	151,446,493	153,644,308
06	Total assets CV=(A01+A05)	176,672,655	180,510,561
19	Deferred outflows of resources	10,821,916	9,127,703
Liabilities			
07	<u>Long-term debt, current portion</u>	2,453,653	2,864,177
08	Other current liabilities CV=(A09-A07)	5,593,283	6,756,967
09	Total <u>current liabilities</u>	8,046,936	9,621,144
10	<u>Long-term debt</u>	61,361,613	62,539,727
11	Other noncurrent liabilities CV=(A12-A10)	65,188,710	50,979,369
12	Total <u>noncurrent liabilities</u>	126,550,323	113,519,096
13	Total liabilities CV=(A09+A12)	134,597,259	123,140,240
20	Deferred inflows of resources	3,335,026	14,929,241
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	84,557,235	86,157,303
15	<u>Restricted-expendable</u>	1,341,711	372,776
16	<u>Restricted-nonexpendable</u>	679,575	1,203,624
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -37,016,235	-36,164,920
18	Net position CV=[(A06+A19)-(A13+A20)]	49,562,286	51,568,783

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	6,313,175	6,188,963
22	<u>Infrastructure</u>	1,162,118	1,162,118
23	<u>Buildings</u>	212,004,020	211,488,611
32	Equipment, including art and <u>library collections</u>	27,400,768	27,160,313
27	<u>Construction in progress</u>	8,638,048	6,929,128
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	255,518,129	252,929,133
28	<u>Accumulated depreciation</u>	110,626,999	104,113,359
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, 2022 - June 30, 2023			
If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	69,608,448	80,191,876
02	Total expenses and deductions for this institution AND all of its child institutions	71,343,818	79,499,093
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -1,735,370	692,783
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	51,568,783	50,945,828
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-271,127	-69,828
06	Net position end of year for this institution AND all of its child institutions (from A18)	49,562,286	51,568,783

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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2022 - June 30, 2023			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	7,058,061	7,745,901
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 216,393	7,638,582
03	<u>Grants by state government</u>	2,332,719	2,199,486
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,093,523	1,712,099
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	8,384,269	7,979,072
07	Total revenue that funds scholarships and fellowships	20,084,965	27,275,140
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	12,992,211	12,762,041
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	2,106,355	1,850,592
10	Total discounts and allowances CV=(E08+E09)	15,098,566	14,612,633
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.	4,986,399	12,662,507

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2022 - June 30, 2023							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	6,073,461	6,765,270	984,600	980,631	7,058,061	7,745,901
13	Other federal grants (Do NOT include FDSL amounts)	187,872	205,293	30,457	29,757	218,329	235,050
14	Grants by state government	1,823,107	1,902,117	295,553	275,713	2,118,660	2,177,830
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	979,645	729,966	<input checked="" type="checkbox"/> 158,815	105,809	1,138,460	835,775
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	3,928,126	3,159,395	636,930	458,682	4,565,056	3,618,077
18	Total (from Part E1 line 8, 9 and 10)	12,992,211	12,762,041	2,106,355	1,850,592	15,098,566	14,612,633

Part B - Revenues and Other Additions, Page 1

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	11,503,168	12,774,423
Grants and contracts - operating			
02	Federal operating grants and contracts	2,625,128	2,557,714
03	State operating grants and contracts	2,317,620	2,216,438
04	Local government/private operating grants and contracts	52,570	118,670
	04a Local government operating grants and contracts	52,570	118,670
	04b Private operating grants and contracts	0	0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	6,375,053	6,372,014
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)]	2,087,296	1,703,111
09	Total operating revenues	24,960,835	25,742,370

Part B - Revenues and Other Additions, Page 2

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	28,739,785	26,344,731
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	8,043,940	22,651,474
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,938,568	3,066,893
17	<u>Investment income</u>	1,034,872	103,386
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	769,145	310,289
19	Total nonoperating revenues	42,526,310	52,476,773
27	Total operating and nonoperating revenues CV=[B19+B09]	67,487,145	78,219,143
28	<u>12-month Student FTE from E12</u>	2,827	3,268
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	23,872	23,935

Part B - Revenues and Other Additions, Page 3

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	804,504	1,695,495
21	<u>Capital grants and gifts</u>	1,316,799	277,238
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)]	2,121,303	1,972,733
25	Total all revenues and other additions	69,608,448	80,191,876

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

Fiscal Year: July 1, 2022 - June 30, 2023					
Report Total Operating AND Nonoperating Expenses in this section					
Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	28,882,750	30,108,512	14,577,590	17,039,828
02	<u>Research</u>	0	0	0	0
03	<u>Public service</u>	224,127	257,216	141,503	161,479
05	<u>Academic support</u>	3,075,073	2,989,698	1,579,852	1,546,956
06	<u>Student services</u>	12,642,640	12,943,175	5,588,253	6,033,735
07	<u>Institutional support</u>	3,110,478	4,281,423	1,964,271	2,106,353
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	4,986,399	12,662,507		
11	<u>Auxiliary enterprises</u>	13,112,259	12,699,955	1,833,072	1,984,245
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)]	5,310,092	3,556,607	0	0
19	Total expenses and deductions	71,343,818	79,499,093	25,684,541	28,872,596


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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	25,684,541	28,872,596
19-3	Benefits	15,399,917	13,157,102
19-4	Operation and Maintenance of Plant (as a natural expense).	5,705,860	5,682,369
19-5	Depreciation	8,460,624	6,449,662
19-6	Interest	2,332,661	2,380,559
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	13,760,215	22,956,805
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	71,343,818	79,499,093
20-1	12-month Student FTE (from E12 survey).	2,827	3,268
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	25,237	24,327

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Part M-1 - Pension Information

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
01	Pension expense	<input checked="" type="checkbox"/> <input type="text" value="5,158,133"/>	3,414,200
02	Net Pension liability	<input type="text" value="63,103,976"/>	48,841,953
03	Deferred inflows related to pension	<input checked="" type="checkbox"/> <input type="text" value="2,247,423"/>	13,769,420
04	Deferred outflows related to pension	<input type="text" value="10,125,024"/>	8,361,257

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

Fiscal Year: July 1, 2022 - June 30, 2023			
Line No.	Description	Current year amount	Prior Year amount
05	OPEB expense	151,959	142,407
06	Net OPEB liability	1,774,776	1,816,936
07	Deferred inflows related to OPEB	706,952	765,697
08	Deferred outflows related to OPEB	470,142	521,611

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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2022 - June 30, 2023			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	41,148,112	48,608,346
02	Value of endowment net assets at the end of the fiscal year	48,547,412	41,148,112
03	Change in value of endowment net assets CV=[H02-H01]	7,399,300	-7,460,234
03a	New gifts and additions	7,173,187	2,170,239
03b	Endowment net investment return	3,499,085	-6,384,185
03c	Spending distribution for current use	-3,272,972	-3,246,288
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0

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Part N - Financial Health

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

Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-3,422,800	-2,791,353
02	Operating revenues + nonoperating revenues	71,561,462	82,088,219
03	Change in net position	6,689,881	-9,205,713
04	Net position	150,738,132	160,214,970
05	Expendable net assets	44,204,575	40,800,329
06	Plant-related debt	61,819,536	63,465,736
07	Total expenses	74,984,262	84,879,572

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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2022 - June 30, 2023					
Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	24,495,379	24,495,379			
02 Sales and services	8,481,408	<input type="text" value="0"/>	8,481,408	0	<input type="text" value="0"/>
03 Federal grants/contracts (excludes Pell Grants)	2,625,128	<input type="text" value="2,322,097"/>	<input type="text" value="303,031"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:					
04 State appropriations, current & capital	28,739,785	<input type="text" value="28,739,785"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05 State grants and contracts	2,396,186	<input type="text" value="2,396,186"/>	<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	52,570	<input type="text" value="52,570"/>	<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="3,938,568"/>				
10 Interest earnings	<input type="text" value="1,034,872"/>				
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, 2022 - June 30, 2023						
Category		Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
		(1)	(2)	(3)	(4)	(5)
02	Employee benefits, total	10,928,853	10,354,997	573,856	0	0
03	Payment to state retirement funds (may be included in line 02 above)	5,158,133	4,889,334	268,799	0	0
04	Current expenditures including salaries	50,406,001	41,404,303	9,001,698	0	0
Capital outlays						
05	Construction	2,194,261	1,609,229	585,032	0	0
06	Equipment purchases	662,685	657,081	5,604	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	2,332,661				

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	67,009,690
02	Long-term debt issued during fiscal year	809,191
03	Long-term debt retired during fiscal year	4,003,615
04	Long-term debt outstanding at end of fiscal year	63,815,266
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

Fiscal Year: July 1, 2022 - June 30, 2023		
Assets		
Category		Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08	Total cash and security assets held at end of fiscal year in bond funds	462,254
09	Total cash and security assets held at end of fiscal year in all other funds	24,247,949

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Prepared by

Prepared by

Reporting Reminders:

- The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data.
- The Keyholder will be copied on all email correspondence to other preparers.
- The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS.
- Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.
- Thank you for your assistance.

This survey component was prepared by:

<input 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:

Email:

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

Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?
Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text"/> hours	<input type="text"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text" value="5.00"/> hours	<input type="text" value="9.00"/> hours	<input type="text"/> hours	<input type="text" value="1.00"/> 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 2024.

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

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues (%)	Core revenues per FTE enrollment
Tuition and fees	11,503,168	18	4,069
State appropriations	28,739,785	45	10,166
Local appropriations	0	0	0
Government grants and contracts	13,039,258	21	4,612
Private gifts, grants, and contracts	3,938,568	6	1,393
Investment income	1,034,872	2	366
Other core revenues	4,977,744	8	1,761
Total core revenues	63,233,395	100	22,368
Total revenues	69,608,448	N/A	24,623

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	28,882,750	50	10,217
Research	0	0	0
Public service	224,127	0	79
Academic support	3,075,073	5	1,088
Institutional support	3,110,478	5	1,100
Student services	12,642,640	22	4,472
Other core expenses	10,296,491	18	3,642
Total core expenses	58,231,559	100	20,598
Total expenses	71,343,818	N/A	25,237

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

Calculated value	
FTE enrollment	2,827

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: Changes to Net Position				
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	
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 3,819,291 and 11,457,873 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Prior year included HEERF funding.			
Screen: Sources of Discounts and Allowances				
Screen Entry	The amount reported is outside the expected range of between 52,905 and 158,713 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Information entered has been verified and the data is correct.			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 2,219,230 and 4,609,170 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 allocation.			
Screen Entry	The amount reported is outside the expected range of between 8,950,123 and 18,588,717 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 allocation.			