

# IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)

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User ID: 29C0011

Finance 2022-23

2021-22 Data

Institution: University of Missouri-System Office (178439)

User ID: 29C0011

## 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 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**.

Institution: University of Missouri-System Office (178439)

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## 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: University of Missouri-System Office (178439)

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## 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
<b>Assets</b>			
01	Total <u>current assets</u>	1,639,172,218	1,519,314,934
31	Depreciable <u>capital assets</u> , net of depreciation	16,273,527	16,079,492
04	Other noncurrent assets CV=[A05-A31]	2,489,552,062	2,871,900,361
05	Total <u>noncurrent assets</u>	2,505,825,589	2,887,979,853
06	<b>Total assets</b> CV=(A01+A05)	4,144,997,807	4,407,294,787
19	<b>Deferred outflows of resources</b>	22,479,040	24,131,371
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	908,342	16,289,112
08	Other current liabilities CV=(A09-A07)	2,845,100,431	2,938,007,710
09	Total <u>current liabilities</u>	2,846,008,773	2,954,296,822
10	<u>Long-term debt</u>	283,661,077	251,991,069
11	Other noncurrent liabilities CV=(A12-A10)	111,490,260	93,553,858
12	Total <u>noncurrent liabilities</u>	395,151,337	345,544,927
13	<b>Total liabilities</b> CV=(A09+A12)	3,241,160,110	3,299,841,749
20	<b>Deferred inflows of resources</b>	6,943,380	22,711,384
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	13,748,571	-133,182,615
15	<u>Restricted-expendable</u>	11,734,140	15,960,923
16	<u>Restricted-nonexpendable</u>	76,708,990	116,874,543
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	817,181,656	1,109,220,174
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	919,373,357	1,108,873,025


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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
<b>Capital Assets</b>			
21	Land and land improvements	3,840,895	3,840,895
22	Infrastructure	1,360,135	1,360,135
23	Buildings	21,493,515	21,493,515
32	Equipment, including art and library collections	78,342,006	77,716,677
27	Construction in progress	0	0
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>105,036,551</b>	<b>104,411,222</b>
28	Accumulated depreciation	102,073,107	100,503,817
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	12,172,087	12,172,087

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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 <b>AND all of its child institutions</b>	<input checked="" type="checkbox"/> 124,589,081	390,356,272
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	<input checked="" type="checkbox"/> 315,222,313	56,095,694
03	Change in net position during year <b>CV</b> =(D01-D02)	<input checked="" type="checkbox"/> -190,633,232	334,260,578
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	1,108,873,025	774,612,447
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV</b> =[D06-(D03+D04)]	1,133,564	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	919,373,357	1,108,873,025

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## 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
Operating Revenues			
01	Tuition and fees, after deducting discounts and allowances	0	0
Grants and contracts - operating			
02	Federal operating grants and contracts	0	0
03	State operating grants and contracts	697,339	0
04	Local government/private operating grants and contracts	250,083	105,738
04a	Local government operating grants and contracts	0	0
04b	Private operating grants and contracts	250,083	105,738
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	21,833,941	22,959,950
26	Sales and services of educational activities	1,139,647	1,028,717
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B26)]	34,821,811	3,409,252
09	Total operating revenues	<input checked="" type="checkbox"/> 58,742,821	27,503,657



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## 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
Nonoperating Revenues			
10	Federal appropriations	10,163,781	9,888,744
11	State appropriations	9,466,824	19,596,480
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	0	884,755
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	144,600	226,129
17	Investment income	0	276,098,975
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	41,976,282	27,774,329
19	Total nonoperating revenues	61,751,487	334,469,412
27	Total operating and nonoperating revenues CV=[B19+B09]	120,494,308	361,973,069
28	12-month Student FTE from E12		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

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## 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	Capital appropriations	<input type="text" value="0"/>	0
21	Capital grants and gifts	<input type="text" value="0"/>	5,020,000
22	Additions to permanent endowments	<input type="text" value="151,972"/>	23,363,203
23	Other revenues and additions CV=[B24-(B20+...+B22)]	3,942,801	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	4,094,773	28,383,203
25	Total all revenues and other additions	<input checked="" type="checkbox"/> <input type="text" value="124,589,081"/>	390,356,272

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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
		<input type="checkbox"/>	(1)		<input type="checkbox"/>	(2)	
01	Instruction	<input checked="" type="checkbox"/>	11,924,333	0	<input checked="" type="checkbox"/>	7,568,469	0
02	Research	<input type="checkbox"/>	212,887	0	<input type="checkbox"/>	3,349	0
03	Public service	<input checked="" type="checkbox"/>	1,967,840	0	<input checked="" type="checkbox"/>	457,896	0
05	Academic support	<input type="checkbox"/>	109,005	0	<input type="checkbox"/>	87,060	0
06	Student services	<input type="checkbox"/>	1,869,363	2,995,217	<input type="checkbox"/>	1,156,225	0
07	Institutional support	<input checked="" type="checkbox"/>	53,361,641	4,299,769	<input type="checkbox"/>	26,403,156	1,720,132
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	<input type="checkbox"/>	0	0	<input type="checkbox"/>		
11	Auxiliary enterprises	<input type="checkbox"/>	25,000,122	28,598,796	<input type="checkbox"/>	5,463,798	5,331,415
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	<input type="checkbox"/>	220,777,122	20,201,912	<input type="checkbox"/>	0	0
19	Total expenses and deductions	<input checked="" type="checkbox"/>	315,222,313	56,095,694	<input checked="" type="checkbox"/>	41,139,953	7,051,547

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## 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)	41,139,953	7,051,547
19-3	Benefits	<input checked="" type="checkbox"/> 14,292,932	2,001,649
19-4	Operation and Maintenance of Plant (as a natural expense)	7,250,513	5,057,374
19-5	Depreciation	<input checked="" type="checkbox"/> 0	0
19-6	Interest	<input checked="" type="checkbox"/> 6,764,443	3,192,818
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	<input checked="" type="checkbox"/> 245,774,472	38,792,306
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	315,222,313	56,095,694
20-1	12-month Student FTE (from E12 survey)		
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]		


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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="2,692,506"/>	1,700,615
02	Net Pension liability	<input checked="" type="checkbox"/>	<input type="text" value="30,183,609"/>	5,708,878
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="653,496"/>	15,828,357
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	<input type="text" value="9,151,095"/>	2,543,731


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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	<input checked="" type="checkbox"/>	-2,153,038	-1,102,175
06	Net OPEB liability		3,637,829	5,423,058
07	Deferred inflows related to OPEB		5,631,811	6,139,880
08	Deferred outflows related to OPEB		371,596	511,856


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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		291,400,273	212,887,431
02	Value of endowment net assets at the end of the fiscal year		244,084,412	291,400,273
03	Change in value of endowment net assets CV=[H02-H01]		-47,315,861	78,512,842
03a	New gifts and additions		146,299	5,320
03b	Endowment net investment return		-37,235,874	88,968,297
03c	Spending distribution for current use		-2,953,163	-7,952,080
03d	Other CV=[H03-(H03a+H03b+H03c)]		-7,273,123	-2,508,695


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## Part N - Financial Health

Fiscal Year: July 1, 2021 - June 30, 2022				
Line No.	Description (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.)		Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/>	18,163,020	98,004,956
02	Operating revenues + nonoperating revenues	<input checked="" type="checkbox"/>	37,699,116	106,644,767
03	Change in net position	<input checked="" type="checkbox"/>	-199,870,152	299,382,313
04	Net position		1,110,576,464	774,612,447
05	Expendable net assets		819,709,283	1,158,727,714
06	Plant-related debt		284,569,419	268,280,181
07	Total expenses	<input checked="" type="checkbox"/>	315,252,723	155,849,203

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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	0	0			
02	Sales and services	22,973,588	1,139,647	21,833,941		0
03	Federal grants/contracts (excludes Pell Grants)	0	0	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	9,466,824	9,466,824	0	0	0
05	State grants and contracts	697,339	697,339	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	0	0	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	546,655				
10	Interest earnings	-33,006,796				
11	Dividend earnings	0				
12	Realized capital gains	61,558,164				


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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	5,970,429	3,985,137	1,985,292	0	0
03	Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04	Current expenditures <b>including</b> salaries	21,910,734	7,871,866	14,038,868	0	0
Capital outlays						
05	Construction	0	0	0	0	0
06	Equipment purchases	0	0	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	6,658,455				


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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		268,280,180
02	Long-term debt issued during fiscal year		0
03	Long-term debt retired during fiscal year		-15,509,792
04	Long-term debt outstanding at end of fiscal year		283,789,972
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, 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		<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds		<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds		<input type="text" value="1,321,019,060"/>

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**Prepared by****Prepared by**

## Reporting Reminders:

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

This survey component was prepared by:					
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name: <input type="text"/>					
Email: <input type="text"/>					

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text"/>	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"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	

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## 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](mailto:ipedshelp@rti.org).

Core Revenues			
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$0	0%	N/A
State appropriations	\$9,466,824	9%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$697,339	1%	N/A
Private gifts, grants, and contracts	\$394,683	0%	N/A
Investment income	\$0	0%	N/A
Other core revenues	\$92,196,294	90%	N/A
Total core revenues	\$102,755,140	100%	N/A
Total revenues	\$124,589,081	N/A	N/A
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	\$11,924,333	4%	N/A
Research	\$212,887	0%	N/A
Public service	\$1,967,840	1%	N/A
Academic support	\$109,005	0%	N/A
Institutional support	\$53,361,641	18%	N/A
Student services	\$1,869,363	1%	N/A
Other core expenses	\$220,777,122	76%	N/A
Total core expenses	\$290,222,191	100%	N/A
Total expenses	\$315,222,313	N/A	N/A
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	
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.	

Institution: University of Missouri-System Office (178439 )

User ID: 29C0011

## Edit Report

## Finance

Source	Description	Severity	Resolved	Options
Screen: Changes to Net Position				
Screen Entry	The amount reported is outside the expected range of between 195,178,136 and 585,534,408 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	University experienced significant investment gains reported in part B last year. Current year, the University experienced investment losses reported on part C.			
Screen Entry	The amount reported is outside the expected range of between 28,047,847 and 84,143,541 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	University experienced significant investment gains reported in part B last year. Current year, the University experienced investment losses reported on part C.			
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: Revenues Part 1				
Screen Entry	The amount reported is outside the expected range of between 13,751,829 and 41,255,485 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Total operating revenues is the result of an adjustment to a cost allocation between the units and central administrative unit resulting in incoming transfer to the central unit.			
Screen: Revenues Part 3				
Screen Entry	The calculated amount of total all revenues and other additions in Part B, line 25 (124,589,081) is outside the expected range of between 195,178,136 and 585,534,408 when compared with the prior year value. Please correct your data or explain. (Error #5165)	Explanation	Yes	
Reason	University experienced significant investment gains reported in part B last year. Current year, the University experienced investment losses reported on part C.			
Perform Edits	The sum of "Other operating" + "Other nonoperating" + "Total other revenue" (80,892,866) is not expected to fund the majority of "Total revenue"(124,589,081). Please allocate your total revenues into the appropriate revenue category or explain. (Error #5453)	Explanation	Yes	
Reason	This is the result of an adjustment to a cost allocation between the units and central administrative unit. The activity doesn't fall into any of the categories listed.			
Related Screens	Revenues Part 1, Revenues Part 2, Revenues Part 3			
Screen: Expenses Part 1				
Perform Edits	The total amount of expenses reported for instruction in Part C (line 01) is expected to be zero or left blank. Please correct your data or explain. (Error #5245)	Explanation	Yes	
Reason	For Instruction there is a dollar amount shown since the University's central units changed their cost allocation method for recording the spread of central unit expenditures resulting cost remaining at the central unit in FY22.			
Related Screens	Expenses Part 1			
Screen Entry	The amount reported is outside the expected range of between 2,149,885 and 6,449,653 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Institutional support is due to the University's central units changed their cost allocation method for recording the spread of central unit expenditures resulting increased institutional support at the central unit.			
Screen Entry	The amount reported is outside the expected range of between 28,047,847 and 84,143,541 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Total expenses and deductions total is due to the University's central units changed their cost allocation method for recording the spread of central unit expenditures resulting in an increases expenditures in FY22.			
Screen Entry	The amount reported is outside the expected range of between 3,525,774 and 10,577,320 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Total expenses and deductions salary is due to the University's central units changed their cost allocation method for recording the spread of central unit expenditures resulting increase in salary expenditures at the central unit.			

Perform Edits	The total amount of expenses reported for public service in Part C (line 03) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5249)	Confirmation	Yes	
Related Screens	Expenses Part 1			
Perform Edits	The amount of salaries and wages expenses reported for public service in Part C (line 03) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5250)	Confirmation	Yes	
Related Screens	Expenses Part 1			
Perform Edits	The amount of salaries and wages expenses reported for instruction in Part C (line 01) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5246)	Confirmation	Yes	
Related Screens	Expenses Part 1			
<b>Screen: Expenses Part 2</b>				
Perform Edits	The total amount of depreciation expenses reported in Part C (line 19, column 5) is expected to be greater than zero. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5198)	Fatal	Yes	
Reason	Overridden by administrator. System office does not hold any depreciable capital assets. Consistent with PY. TMB			
Related Screens	Expenses Part 2			
Perform Edits	Other natural expense category should not account for more than 60% of total expenses. Please correct your data or explain. (Error #5280)	Explanation	Yes	
Reason	Other Natural Expenses and Deductions account for more than 60% of total expenses since this is related to significant investment losses in for investments held at the central units.			
Related Screens	Expenses Part 1, Expenses Part 2			
Screen Entry	The amount reported is outside the expected range of between 1,000,825 and 3,002,473 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Benefits is due to the University's central units changed their cost allocation method for recording the spread of central unit expenditures resulting in an increase in benefits expense at the central unit.			
Screen Entry	The amount reported is outside the expected range of between 1,596,409 and 4,789,227 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Interest is due to the University's central units changed their cost allocation method for recording the spread of central unit expenditures resulting in an increase in interest expense at the central unit.			
<b>Screen: Pension Information</b>				
Screen Entry	The amount reported is outside the expected range of between 1,105,400 and 2,295,830 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Pension expense is due to investment losses.			
Screen Entry	The amount reported is outside the expected range of between 3,710,771 and 7,706,985 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Net Pension liability is due to investment losses.			
Screen Entry	The amount reported is outside the expected range of between 10,288,433 and 21,368,281 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in Deferred inflows related to pension is due to investment losses.			
Screen Entry	The amount reported is outside the expected range of between 1,653,426 and 3,434,036 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Deferred outflows related to pension is due to investment losses.			
<b>Screen: OPEB Information</b>				
Screen Entry	The amount reported is outside the expected range of between -1,487,936 and -716,413 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in OPEB expense is due to investment losses.			
<b>Screen: Financial Health</b>				



Screen Entry	The amount reported is outside the expected range of between 49,002,478 and 147,007,434 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in Operating income (Loss) + net nonoperating revenues (expenses) is due to investment losses.			
Screen Entry	The amount reported is outside the expected range of between 53,322,384 and 159,967,150 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Operating revenues + non-operating revenues decrease is due to prior year significant investment gains in prior year but investment losses in FY22.			
Screen Entry	The amount reported is outside the expected range of between 149,691,157 and 449,073,469 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease of Change in net position; larger than expected decrease is due to investment losses.			
Screen Entry	The amount reported is outside the expected range of between 77,924,602 and 233,773,804 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Total expenses is due to investment losses.			