

IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022
User ID: P1275651

Finance 2021-22

Institution: Metropolitan State University of Denver (127565)

User ID: P1275651

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. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2021-22:

- There are no changes to the 2021-22 collection.

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: Metropolitan State University of Denver (127565)

User ID: P1275651

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: Metropolitan State University of Denver (127565)

User ID: P1275651

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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="7"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="6"/>	Year: <input type="text" value="2021"/>

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

a) If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- ☒ Auxiliary enterprises
- ☐ Student services
- ☐ Does not participate in intercollegiate athletics
- ☐ Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- ☐ Sales and services of educational activities
- ☒ Sales and services of auxiliary enterprises
- ☐ Does not have intercollegiate athletics revenue
- ☐ 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, 2020 - June 30, 2021

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>	158,282,722	149,264,910
31	Depreciable <u>capital assets</u> , net of depreciation	151,787,033	160,238,491
04	Other noncurrent assets CV=[A05-A31]	9,902,390	13,140,482
05	Total <u>noncurrent assets</u>	161,689,423	173,378,973
06	Total assets CV=(A01+A05)	319,972,145	322,643,883
19	<u>Deferred outflows of resources</u>	22,704,133	21,210,003
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	4,699,884	4,554,656
08	Other current liabilities CV=(A09-A07)	29,781,885	57,092,794
09	Total <u>current liabilities</u>	34,481,769	61,647,450
10	<u>Long-term debt</u>	129,575,435	135,776,755

11	Other noncurrent liabilities CV=(A12-A10)	144,954,349	164,951,729
12	Total <u>noncurrent liabilities</u>	274,529,784	300,728,484
13	Total liabilities CV=(A09+A12)	309,011,553	362,375,934
20	<u>Deferred inflows of resources</u>	37,989,302	60,827,372
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	23,386,644	26,895,679
15	<u>Restricted-expendable</u>	1,122,372	1,148,458
16	<u>Restricted-nonexpendable</u>	0	0
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	<input checked="" type="checkbox"/> -28,833,593	-107,393,557
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	<input checked="" type="checkbox"/> -4,324,577	-79,349,420

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In FY21 the University adopted GASB No 84, and was required to restate FY20 figures. That restatement due to accounting change for FY20 was immaterial and resulted in a net change in Net Position of -\$288,466.

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Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2020 - June 30, 2021

Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	19,831,981	19,831,981
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	187,564,235	185,313,148
32	Equipment, including art and <u>library collections</u>	23,920,000	23,489,983
27	<u>Construction in progress</u>	3,503,007	4,539,992
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	234,819,223	233,175,104
28	<u>Accumulated depreciation</u>	78,523,997	67,391,436
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, 2020 - June 30, 2021

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	272,671,435	257,890,943
02	Total expenses and deductions for this institution AND all of its child institutions	197,358,126	206,643,453
03	Change in net position during year CV=(D01-D02)	75,313,309	51,247,490
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	-79,349,420	-130,596,910
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-288,466	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	-4,324,577	-79,349,420



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Part E-1 - Scholarships and Fellowships

Fiscal Year: July 1, 2020 - June 30, 2021

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)	26,470,089	30,525,025
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	10,583,326	7,221,909
03	<u>Grants by state government</u>	21,028,385	21,899,811
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,228,351	1,873,026
06	<u>Institutional grants from unrestricted resources</u> CV =[E07-(E01+...+E05)]	10,400,244	9,613,297
07	Total revenue that funds scholarships and fellowships	70,710,395	71,133,068
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	59,531,054	62,958,020
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV =(E08+E09)	59,531,054	62,958,020
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.	11,179,341	8,175,048



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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: July 1, 2020 - June 30, 2021

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)	26,470,089	30,525,025	0	0	26,470,089	30,525,025
13	Other federal grants (Do NOT include FDSL amounts)	4,462,630	7,221,909	0	0	4,462,630	7,221,909
14	Grants by state government	21,028,385	21,899,811	0	0	21,028,385	21,899,811
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	2,209,101	1,873,026	0	0	2,209,101	1,873,026
17	Other institutional sources CV =[E18-(E12+E13+ ... +E16)]	5,360,849	1,438,249	0	0	5,360,849	1,438,249
18	Total (from Part E1 line 8, 9 and 10)	59,531,054	62,958,020	0	0	59,531,054	62,958,020

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Part B - Revenues by Source (1)

Fiscal Year: July 1, 2020 - June 30, 2021

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>	106,324,359	128,415,563
Grants and contracts - operating			
02	Federal operating grants and contracts	8,440,872	8,268,863
03	State operating grants and contracts	37,461,635	52,217,813
04	Local government/private operating grants and contracts	573,728	556,252
04a	Local government operating grants and contracts	341,773	510,129
04b	Private operating grants and contracts	231,955	46,123
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	8,195,258	4,911,663
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>	96,292	172,601
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV =[B09-(B01++B07)]	4,624,645	4,705,889
09	Total operating revenues	165,716,789	199,248,644

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Part B - Revenues by Source (2)

Fiscal Year: July 1, 2020 - June 30, 2021

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>	0	0
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	93,133,146	37,560,802
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,491,821	4,285,291
17	<u>Investment income</u>	0	5,704,920
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	2,429,805	3,362,188
19	Total nonoperating revenues	100,054,772	50,913,201
27	Total operating and nonoperating revenues CV=[B19+B09]	265,771,561	250,161,845
28	<u>12-month Student FTE from E12</u>	14,523	15,310
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	18,300	16,340

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Part B - Revenues by Source (3)

Fiscal Year: July 1, 2020 - June 30, 2021

Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	<input type="text" value="0"/>	0
21	<u>Capital grants and gifts</u>	<input type="text" value="0"/>	0
22	<u>Additions to permanent endowments</u>	<input checked="" type="checkbox"/> <input type="text" value="0"/>	0
23	Other revenues and additions CV =[B24-(B20+...+B22)]	6,899,874	7,729,098
24	Total other revenues and additions CV =[B25-(B9+B19)]	6,899,874	7,729,098
25	Total all revenues and other additions	<input type="text" value="272,671,435"/>	257,890,943



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Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2020 - June 30, 2021

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>	89,895,863	98,664,906	58,972,121	63,934,199
02	<u>Research</u>	365,221	389,330	202,915	157,173
03	<u>Public service</u>	3,368,864	3,437,497	1,576,329	1,644,948
05	<u>Academic support</u>	29,894,116	31,738,936	14,573,081	15,170,887
06	<u>Student services</u>	28,454,821	25,727,631	14,367,772	15,038,172
07	<u>Institutional support</u>	33,791,729	36,853,187	13,466,219	13,436,826
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	11,179,341	8,175,048		
11	<u>Auxiliary enterprises</u>	42,196,103	33,187,844	15,062,432	16,109,283
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)]	✕ -41,787,932	-31,530,926	0	0
19	Total expenses and deductions	✓ 197,358,126	206,643,453	118,220,869	125,491,488

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Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2020 - June 30, 2021

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19).	118,220,869	125,491,488
19-3	<u>Benefits</u>	 -12,326,472	-8,537,204
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense).	12,191,698	13,340,039
19-5	<u>Depreciation</u>	11,207,968	10,441,859
19-6	<u>Interest</u>	6,266,147	4,789,392
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	61,797,916	61,117,879
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	197,358,126	206,643,453
20-1	<u>12-month Student FTE</u> (from E12 survey).	14,523	15,310
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	13,589	13,497



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Part M-1 - Pension Information**Fiscal Year: July 1, 2020 - June 30, 2021**

Line No.	Description	Current year amount		Prior Year amount
01	Pension expense		-42,733,928	-39,866,336
02	Net Pension liability		123,698,899	137,007,271
03	Deferred inflows related to pension	<input checked="" type="checkbox"/>	35,884,527	59,381,636
04	Deferred outflows related to pension	<input checked="" type="checkbox"/>	15,400,409	9,471,963



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

Fiscal Year: July 1, 2020 - June 30, 2021

Line No.	Description	Current year amount		Prior Year amount
05	OPEB expense	<input checked="" type="checkbox"/>	-477,347	-199,282
06	Net OPEB liability		4,121,606	5,298,418
07	Deferred inflows related to OPEB	<input checked="" type="checkbox"/>	2,104,775	1,445,736
08	Deferred outflows related to OPEB		240,597	281,023



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Part H - Details of Endowment Net Assets

Fiscal Year: July 1, 2020 - June 30, 2021

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	18,056,150	16,891,088
02	Value of endowment net assets at the end of the fiscal year	23,175,418	18,056,150
03	Change in value of endowment net assets CV =[H02-H01]	5,119,268	1,165,062
03a	New gifts and additions	1,788,682	1,716,648
03b	Endowment net investment return	3,937,803	42,198
03c	Spending distribution for current use	-682,834	-663,310
03d	Other CV =[H03-(H03a+H03b+H03c)]	75,617	69,526



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Part N - Financial Health

Fiscal Year: July 1, 2020 - June 30, 2021

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"/> 34,469,104	9,693,553
02	Operating revenues + nonoperating revenues	282,349,529	280,311,113
03	Change in net position	<input checked="" type="checkbox"/> 39,915,751	17,176,369
04	Net position	144,672,248	127,317,294
05	Expendable net assets	<input checked="" type="checkbox"/> 150,926,922	96,584,371
06	Plant-related debt	134,275,319	140,331,411
07	Total expenses	247,915,824	265,105,934



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Institution: Metropolitan State University of Denver (127565)


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Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021

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	165,855,413	165,855,413			
02	Sales and services	8,291,550	<input type="text" value="96,292"/>	8,195,258	0	<input type="text" value="0"/>
03	Federal grants/contracts (excludes Pell Grants)	68,241,565	<input type="text" value="68,134,499"/>	<input type="text" value="107,066"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:						
04	State appropriations, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05	State grants and contracts	13,485,992	<input type="text" value="13,485,992"/>	<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"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07	Local government grants/contracts	341,774	<input type="text" value="85,962"/>	<input type="text" value="255,812"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

08	Receipts from property and non-property taxes	<input type="text" value="0"/>	
09	Gifts and private grants, NOT including capital grants	<input type="text" value="4,723,776"/>	
10	Interest earnings	<input type="text" value="0"/>	
11	<u>Dividend earnings</u>	<input type="text" value="10,286"/>	
12	<u>Realized capital gains</u>	<input type="text" value="15,409"/>	

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: July 1, 2020 - June 30, 2021

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	30,997,466	26,952,816	4,044,650		
03	Payment to state retirement funds (may be included in line 02 above)	8,362,366	7,271,217	1,091,149	0	0
04	Current expenditures including salaries	158,918,959	129,024,867	29,894,092	0	0
Capital outlays						
05	Construction	513,974	137,794	376,180	0	0
06	Equipment purchases	1,225,886	1,001,961	223,925	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	6,266,147				



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).

This form does not allow for negative figures; however, due to the reduction in the pension and OPEB liabilities MSU Denver experienced significant reductions in benefit expense in FY21. In order to complete this form the non cash entries related to GASB 68 and 75 have been removed from fields 2(2) and 2(3) leaving the actual benefit expense for the University, so those figures do not tie back to the audited financial statements; however, field 4 does include entries related to GASB 69 and 75.

Institution: Metropolitan State University of Denver (127565)

User ID: P1275651

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


Fiscal Year: July 1, 2020 - June 30, 2021

Debt

Category

Amount

01	Long-term debt outstanding at beginning of fiscal year	140,331,411
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	5,919,656
04	Long-term debt outstanding at end of fiscal year	134,275,319
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).

Institution: Metropolitan State University of Denver (127565)

User ID: P1275651

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

Fiscal Year: July 1, 2020 - June 30, 2021

Assets

Category		Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	917,598
08	Total cash and security assets held at end of fiscal year in bond funds	1,366,739
09	Total cash and security assets held at end of fiscal year in all other funds	107,823,304



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).

Institution: Metropolitan State University of Denver (127565)

User ID: P1275651

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 checked="" 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" value="40.00"/> hours	<input type="text" value="2.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value=""/> hours
Other offices	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours

Institution: Metropolitan State University of Denver (127565)

User ID: P1275651

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 2021.

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	\$106,324,359	40%	\$7,321
State appropriations	\$0	0%	\$0
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$139,377,426	53%	\$9,597
Private gifts, grants, and contracts	\$4,723,776	2%	\$325
Investment income	\$0	0%	\$0
Other core revenues	\$14,050,616	5%	\$967
Total core revenues	\$264,476,177	100%	\$18,211
Total revenues	\$272,671,435	N/A	\$18,775

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	\$89,895,863	58%	\$6,190
Research	\$365,221	0%	\$25
Public service	\$3,368,864	2%	\$232
Academic support	\$29,894,116	19%	\$2,058
Institutional support	\$33,791,729	22%	\$2,327
Student services	\$28,454,821	18%	\$1,959
Other core expenses	-\$30,608,591	-20%	-\$2,108
Total core expenses	\$155,162,023	100%	\$10,684
Total expenses	\$197,358,126	N/A	\$13,589

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	14,523

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: Metropolitan State University of Denver (127565)

User ID: P1275651

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	Due to the entries required by GASB 68 and 75 (Pension and OPEB liabilities) the University's Unrestricted Net Position and total Net Position are both negative.			
Screen Entry	The amount of total net assets is not expected to be negative. Please correct your data or explain why total liabilities (line 13) exceed total assets (line 06). (Error #5156)	Explanation	Yes	
Reason	Due to the entries required by GASB 68 and 75 (Pension and OPEB Liabilities) the University's Unrestricted Net Position and total Net Position are both negative.			
Screen: Revenues Part 3				
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens	Revenues Part 3			
Screen: Expenses Part 1				
Screen Entry	This field cannot have a negative value. This occurs when the total amount reported is less than the sum of the detail amounts. Please correct your data. (Error #5146)	Fatal	Yes	
Reason	Overridden by administrator. This is due to OPEB and Pension expenses for the fiscal year. SSR			
Related Screens	Expenses Part 1			

Screen Entry	The ratio between the sum of the amounts reported in Part B for total operating revenues (line 09) and total nonoperating revenues (line 19) and the amount reported in Part C for total expenses and deductions (line 19) is different than expected. Please confirm that the data reported are correct. (Error #5180)	Confirmation	Yes	
Related Screens	Revenues Part 1, Revenues Part 2, Expenses Part 1			
Screen: Expenses Part 2				
Screen Entry	The value of this field should be greater than zero. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5101)	Fatal	Yes	
Reason	Overridden by administrator. This is due to OPEB and Pension expenses for the fiscal year. SSR			
Screen: Pension Information				
Screen Entry	The amount reported is outside the expected range of between 38,598,064 and 80,165,208 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This figure is consistent with the PERA actuary tables and ties back to the overall liability.			
Screen Entry	The amount reported is outside the expected range of between 6,156,776 and 12,787,150 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This figure is consistent with the PERA actuary tables and ties back to the overall liability.			
Screen: OPEB Information				
Screen Entry	The amount reported is outside the expected range of between -269,030 and -129,533 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This decrease is a result of changes to the PERA OPEB figures as it relates to the Health Care Trust Fund. The overall decrease in the liability had a proportionate impact on the University's figures.			
Screen Entry	The amount reported is outside the expected range of between 939,729 and 1,951,743 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This change is a result of changes to the PERA OPEB figures as it relates to the Health Care Trust Fund. The overall decrease in the liability had a proportionate impact on the University's figures.			
Screen: Financial Health				

Screen Entry	The amount reported is outside the expected range of between 4,846,777 and 14,540,329 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This increase is primarily a result of curtailing expenses during the pandemic and receiving supporting funds from the federal government via the HEERF allocations.			
Screen Entry	The amount reported is outside the expected range of between 8,588,185 and 25,764,553 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This increase is primarily a result of curtailing expenses during the pandemic and receiving supporting funds from the federal government via the HEERF allocations.			
Screen Entry	The amount reported is outside the expected range of between 48,292,186 and 144,876,556 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This increase is primarily a result of curtailing expenses during the pandemic and receiving supporting funds from the federal government via the HEERF allocations.			